
TRACKING TABLE—DOCUMENT OF SUBSTANTIAL CONVERGENCE WITH UNDERLYING IFRSS

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Table A: IPSASs—List of Subsequent IASB Amendments to Underlying IFRSs at August 23, 2013

This document includes IPSASs issued up to August 23, 2013.

IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
				Para in IAS 1	Para in IPSAS 1	How affected ²
IPSAS 1— Presentation of Financial Statements (revised December 2006)	IAS 1 (December 2003)	IAS 1 (September 2007)				
			Amendments to IAS 32 and IAS 1 (February 2008)	138 8A-new 80A-new 136A-new 139B-new	150 - - -	Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs (May 2008)	68 71 139C	79 82 153A	Amended Amended New
			Improvements to IFRSs (April 2009)	69 139D	80 153D	Amended Amended
			IFRS 9 (November 2009)	7 68 82 93 95 139E-new	7 79 102 - - -	Committed project: Update of IPSASs 28– 30
			Improvements to IFRSs (May 2010)			N/A See Table F
			IFRS 9 (October 2010)			Committed

¹ Where a more recent IFRS has been issued, this sets out the amendments subsequent to the more recent IFRS.

² See Table B for an explanation of the items in this column.

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						project: Update of IPSASs 28–30
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 12 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
			IAS 19 (June 2011)			Committed project: Improvements
			Amendments to IAS 1 (June 2011)			Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs (May 2012)			Committed project: Improvements
IPSAS 2—Cash Flow Statements (May 2000)	IAS 7 (December 1992)	–		Para in IAS 7	Para in IPSAS 2	How affected
			IAS 8 (December 2003)	29 30 App. A	- - IE	Amended as a consequential amendment to IPSAS 3 December 2006
			IAS 21 (December 2003)	25 26	36 37	Amended as a consequential amendment to

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						IPSAS 4 December 2006
			IFRS 8 (November 2006)	50	61	N/A See Table G
			IAS 23 (March 2007)	32	41	Deferred project CF: IPSAS 5 (current project on hold until CF is completed)
			IAS 1 (September 2007)	The title 32	The title 41	Deferred project CF: Update of IPSAS 1
			IAS 27 (January 2008)	39-42 42A-new 42B-new 54-new	49-52 - - -	Committed project: Update of IPSASs 6–8
			Improvements to IFRSs (May 2008)	14 55	22 63A	Amended New
			Improvements to IFRSs (April 2009)	16 56	25 63B	Amended Amended
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			Amendments to IFRS 10, IFRS 12 and IAS 27			Committed project: Update

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(October 2012)	Para in IAS 8	Para in IPSAS 3	of IPSASs 6–8 How affected
IPSAS 3— Accounting Policies, Changes in Accounting Estimates and Errors (revised December 2006)	IAS 8 (December 2003)	—				
			IAS 23 (March 2007)	Example 2 - delete	IG7-IG13	Deferred project CF: IPSAS 5 (current project on hold until CF is completed)
			IAS 1 (September 2007)	IN6 5	- 7	Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs (May 2008)	7 9 11 -	9 11 14 59A	Amended Amended Amended New
			IFRS 9 (November 2009)	53 54A-new	58 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 13 (May 2011)			N/A See Table G
			IPSAS 4—The Effects of Changes in Foreign	IAS 21 (December 2003)	—	
Amendment to IAS 21 (December 2005)	15A 33 58A	19 38 -				New Amended N/A

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
Exchange Rates (revised April 2008)			IAS 1 (September 2007)	27	31	Amended
				30-33	35-38	Amended
				37	42	Amended
				39	44	Amended
				41	47	Amended
				45	52	Amended
				48	57	Amended
				52	61	Amended
		60A-new	-	-	-	
IAS 27 (January 2008)				48A-48D-new	-	Committed project: Update of IPSASs 6–8
				49	58	
				60B-new	-	
Amendments to IFRS 1 and IAS 27 (May 2008)				49	58	Committed project: Update of IPSASs 6–8
IFRS 9 (November 2009)				3(a)	3(a)	Committed project: Update of IPSASs 28–30
				4	4	
				52(a)	61(a)	
				60C-new	-	
IFRS 9 (October 2010)						Committed project: Update of IPSASs 28–30
IFRS 10 (May 2011)						Committed project: Update of IPSASs 6–8
IFRS 11 (May 2011)						Committed

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
			Amendments to IAS 1 (June 2011)			Deferred project CF: Update of IPSAS 1
IPSAS 5— Borrowing Costs (May 2000)	IAS 23 (December 1993)	IAS 23 (March 2007)		Para in IAS 23	Para in IPSAS 5	How affected
			Improvements to IFRSs (May 2008)	6 29A	6 -	Deferred project CF: IPSAS 5 (current project on hold until CF is completed)
IPSAS 6— Consolidated and Separate Financial Statements (revised December 2006)	IAS 27 (December 2003)	Amendments to IFRSs 10–12 (June 2012) IFRS 10, IFRS 12 and IAS 27 (revised 2011) (May 2011) IAS 27 (January 2008)		Para in IAS 27	Para in IPSAS 6	How affected
			Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)			Superseded by revised standards Committed project: Update of IPSASs 6–8
IPSAS 7— Investments in Associates (revised	IAS 28 (December 2003)	Amendments to IFRSs 10–12 (June 2012)		Para in IAS 28	Para in IPSAS 7	How affected
						Superseded by revised standards

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
December 2006)		IAS 28 (revised 2011) and IFRS 12 (May 2011)				Committed project: Update of IPSASs 6–8
IPSAS 8— Interests in Joint Ventures (revised December 2006)	IAS 31 (December 2003)	Amendments to IFRSs 10–12 (June 2012) IFRS 11 and IFRS 12 (May 2011)		Para in IAS 31	Para in IPSAS 8	How affected
						Superseded by revised standards Committed project: Update of IPSASs 6–8
IPSAS 9— Revenue from Exchange Transactions (July 2001)	IAS 18 (December 1993, including amendments up to January 31, 2001)	New standard <i>Revenue from Contracts with Customers</i> expected to replace IAS 18 and IAS 11 in H1 2013		Para in IAS 18	Para in IPSAS 9	How affected
			IAS 39 (December 2003)	30 31-delete Example 5 Example 8 Example 14	34 35 IG22 IG25 IG12	Committed project: Update of IPSASs 28–30
			IFRS 4 (March 2004)	6(c) IE14(a)(iii) IE14(b)(iii)	10(b) IG12(a)(iii) IG12(b)(iii)	N/A See Table G
			Amendments to IFRS 1 and IAS 27 (May 2008)	32 38-new	36 -	Committed project: Update of IPSASs 6–8
			Improvements to IFRSs (May 2008)	14(a)	-	Included in consequential amendments in IPSAS 29
			IFRIC 15 (July 2008)	IE	IG	
			Improvements to IFRSs	IE21	IG32-34	New

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(April 2009)			
			IFRS 9 (November 2009)	6(d) 11 39-new	10 16 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 10— Financial Reporting in Hyperinflationary Economies (July 2001)	IAS 29 (issued July 1989, reformatted 1994)	–		Para in IAS 29	Para in IPSAS 10	How affected
			IAS 21 (December 2003)	1	1	Amended as a consequential amendment to IPSAS 4 December 2006
				8	11	
				17	20	
				22	24	
				23-delete	-	
				31	N/A	
				34	33	
39	36					
IAS 1 (September 2007)	27-28	28-29	Deferred project CF: Update of IPSAS 1			
	36	33				
Improvements to IFRSs (May 2008)	6	-	N/A			
	8	11	N/A			

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
				14 15 19-20 28 34 -	17 18 22 29 31 38A	Amended Amended Amended N/A N/A New
IPSAS 11— Construction Contracts (July 2001)	IAS 11 (December 1993, a paragraph was amended by IAS 10 in May 1999)	New standard <i>Revenue from Contracts with Customers</i> expected to replace IAS 18 and IAS 11 in H1 2013		Para in IAS 11	Para in IPSAS 11	How affected
			IAS 23 (March 2007)	18	26	Deferred project CF: IPSAS 5 (current project on hold until CF is completed)
			IAS 1 (September 2007)	26 28 38	34 36 49	Deferred project CF: Update of IPSAS 1
IPSAS 12— Inventories (revised December 2006)	IAS 2 (December 2003)	-		Para in IAS 2	Para in IPSAS 12	How affected
			IFRS 8 (November 2006)	26 29	36 39	N/A See Table G
			Improvements to IFRSs (May 2008)	20	29	Included in consequential amend in IPSAS 27
			IFRS 9 (November 2009)	2(b) 40(A)-new	2(b) -	Committed project: Update of IPSASs 28– 30
			IFRS 9 (October 2010)			Committed

Tracking Table
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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						project: Update of IPSASs 28–30
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 13— Leases (revised December 2006)	IAS 17 (December 2003)	New standard Leases expected to replace IAS 17. Revised ED expected Q4 2012		Para in IAS 17	Para in IPSAS 13	How affected
			IFRS 5 (March 2004)	41A-new	-	N/A See Table G
			IFRS 7 (August 2005)	31	40	Committed project: Update of IPSASs 28–30
				35	44	
				47	60	
				56	69	
			Improvements to IFRSs (April 2009)	14-15-delete	19-20	Amended
15A-new	20A	Amended				
68A-new	83A	Amended				
69A-new	85A	Amended				
IFRS 9 (November 2009)	BC21	-	Committed project: Update of IPSASs 28–30			
IFRS 13 (May 2011)			N/A See Table G			
IPSAS 14— Events After the Reporting Date (revised December 2006)	IAS 10 (December 2003)	–		Para in IAS 10	Para in IPSAS 14	How affected
			IFRS 5 (March 2004)	22	31	N/A See Table G
			IAS 1 (September 2007)	The title 21	The title 30	Deferred project CF: Update of

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						IPSAS 1
			Improvements to IFRSs (May 2008)	13 -	16 32A	Amended New
			IFRIC 17 (November 2008)	13	16	
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 15— Financial Instruments: Disclosure and Presentation (December 2001)	IAS 32 (1998)		Superseded by IPSASs 28–30			
IPSAS 16— Investment Property (revised December 2006)	IAS 40 (December 2003)	—		Para in IAS 40	Para in IPSAS 16	How affected
			IFRS 2 (February 2004)	5	7	N/A See Table G
			IFRS 4 (March 2004)	30 32A-32C-new 75(f)(iv)-new	39 - -	N/A See Table G
			IFRS 5 (March 2004)	9 56 76 79	13 65 87 90	N/A See Table G
			IAS 1 (September 2007)	62 85A-new	73 -	Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs	8-9	12-13	Amended

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(May 2008)	22 31 48 50 53-54 53A-53B 57 85B	29 40 57 59 62-63 62A-62B 66 101A	Deleted Amended Amended Amended Amended New Amended New
			IFRS 9 (November 2009)	BC9 B35 B63(a) B67(a)(i)	- - - -	Committed project: Update of IPSASs 28–30
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 17— Property, Plant, and Equipment (revised December 2006)	IAS 16 (December 2003)	—		Para in IAS 16	Para in IPSAS 17	How affected
			IFRS 2 (February 2004)	6	13	N/A See Table G
			IFRS 3 (March 2004)	64-delete	-	Committed project: PSC ³
			IFRS 5 (March 2004)	3 55 73 79(c)	6 71 88 94(c)	N/A See Table G
			IFRS 6 (December 2004)	3	6	N/A See

³ PSC = Public Sector Combinations project

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						Table G
			IAS 23 (March 2007)	23	37	Deferred project CF: IPSAS 5 (current project on hold until CF is completed)
			IAS 1 (September 2007)	39-40 73(e)(iv) 81B-new	54-55 88(e)(iv) -	Deferred project CF: Update of IPSAS 1
			IFRS 3 (January 2008)	44 81C-new	60 -	Committed project: PSC
			Improvements to IFRSs (May 2008)	5	8	Amended
				6	13	N/A
				68A	83A	New
				69	84	Amended
				81D 81E	107A 107B	New New
IFRS 13 (May 2011)			N/A See Table G			
Improvements to IFRSs (May 2012)			Committed project: Improvements			
IPSAS 18— Segment Reporting (June 2002)	IAS 14 (August 1997)	IFRS 8 (November 2006)		Para in IAS 14	Para in IPSAS 18	How affected
			IAS 1 (September 2007)	23(f)	-	Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs	23	-	-

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(April 2009)			
			IAS 24 (November 2009)	34	-	-
IPSAS 19— Provisions, Contingent Liabilities and Contingent Assets (October 2002)	IAS 37 (September 1998)	-		Para in IAS 37	Para in IPSAS 19	How affected
			IAS 8 (December 2003)	94-delete	-	Deleted as a consequential amendment to IPSAS 3 December 2006
			IAS 10 (December 2003)	IN18 75 96-delete	- 87 -	Amended as a consequential amendment to IPSAS 14 December 2006
			IAS 16 (December 2003)	Footnote in 14(a)-delete	-	-
			IAS 39 (December 2003)	1 2 Example 9	1 - IG14	Committed project: Update of IPSASs 28–30
			IFRS 3 (March 2004)	5	13	Committed project: PSC
			IFRS 4 (March 2004)	1(b)-delete 2-amend 4-delete 5(e)-new App C-amend	1 - 4 13 IG14	N/A See Table G
			IFRS 5 (March 2004)	9	6	N/A See Table G

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			Amendments to IAS 39 and IFRS 4 (August 2005)	IE9	IG14	N/A See Table G
			IAS 1 (September 2007)	25 75	33 87	Deferred project CF: Update of IPSAS 1
			IFRS 3 (January 2008)	5	13	Committed project: PSC
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28– 30
			IFRIC 21 (May 2013)			
IPSAS 20— Related Party Disclosures (October 2002)	IAS 24 (issued July 1984, reformatted 1994)	IAS 24 (November 2009)		Para in IAS 24	Para in IPSAS 20	How affected
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 12 (May 2011)			Committed project: Update of IPSASs 6–8
			IAS 19 (June 2011)			Committed project: Improvements
			Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)			Committed project: Update of IPSASs 6–8

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
				Para in IAS 36	Para in IPSAS 21	How affected
IPSAS 21— Impairment of Non-Cash- Generating Assets (December 2004)	IAS 36 (March 2004)	—				
			IFRS 5 (March 2004)	2 3 6	2 8 14	N/A See Table G
			IFRS 8 (November 2006)	IN11 80 129 130	- - 76 77	N/A See Table G
			IAS 1 (September 2007)	61 120 126 129 140A-new	- 67 73 76 -	Deferred project CF: Update of IPSAS 1
			IFRS 3 (January 2008)	65 81 85 91-95-delete 138-delete 139 140B-new App. C-new	- - - - - - -	Committed project: PSC
			Amendments to IFRS 1 and IAS 27 (May 2008)	12(h)-new 140D-new	27 -	Deferred project CF: Update of IPSAS 1
			Improvements to IFRSs (May 2008)	134(e)	-	—

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			Improvements to IFRSs (April 2009)	80(b)	-	Committed project: PSC
			IFRS 9 (November 2009)	2(e) 5 140F-new	2(c) 9 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 22— Disclosure of Information About the General Government Sector (December 2006)	Refers to SNA 1993	SNA 2008				
IPSAS 23— Revenue from	–	–				

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
Non-Exchange Transactions (Taxes and Transfers) (December 2006)						
IPSAS 24— Presentation of Budget Information in Financial Statements (December 2006)	–	–				
IPSAS 25— Employee Benefits (February 2008)	IAS 19 (issued February 1998, including amendments up to December 31, 2004)	IAS 19 (June 2011)		Para in IAS 19	Para in IPSAS 25	How affected
			IFRS 8 (November 2006)	Example in 115	135	Superseded by revised standard Committed project: Improvements
			IAS 1 (September 2007)	93A-93D	107-109	
				106	126	
				120A	141	
				161-new	-	
			Improvements to IFRSs (May 2008)	7	10	
8(b)	11(b)					
32B	37					
97-98	113-114					
111	131					
	111A	131A				
	159D	177A				
IFRS 9 (November 2009)	BC58	-				

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
				BC75A	-	
			IFRS 13 (May 2011)			
IPSAS 26— Impairment of Cash- Generating Assets (February 2008)	IAS 36 (March 2004)	—		Para in IAS 36	Para in IPSAS 26	How affected
			IFRS 5 (March 2004)	2 3 6	2 8 13	N/A See Table G
			IFRS 8 (November 2006)	IN11 80 129 130	- - 119 120	N/A See Table G
			IAS 1 (September 2007)	61 120 126 129 140A-new	- 104 115 119 -	Deferred project CF: Update of IPSAS 1
			IFRS 3 (January 2008)	65 81 85 91-95-delete 138-delete 139 App. C-new 140B	76 - - - - - - -	Committed project: PSC
			Amendments to IFRS 1 and IAS 27 (May 2008)	12(h)-new 140D-new	25 -	Committed project: Update of IPSASs 6–8

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			Improvements to IFRSs (May 2008)	134(e) 140C	123(d) 126C	Amended New
			Improvements to IFRSs (April 2009)	80(b) 140E	- -	Committed project: PSC
			IFRS 9 (November 2009)	2(e) 5 140F-new	2(c) 9 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
			Amendments to IAS 36 (May 2013)			
IPSAS 27—Agriculture (December 2009)	IAS 41 (issued February 2001, including amendments up to December	–		Para in IAS 41	Para in IPSAS 27	How affected
			IFRS 9 (November 2009)	B48	-	Committed project: Update of IPSASs 28–30

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 28— Financial Instruments: Presentation (January 2010)	IAS 32 (issued December 2003, including amendments up to December 31, 2008) IFRIC 2 (November 2004)	–		Para in IAS 32	Para in IPSAS 28	How affected
			Amendment to IAS 32 (October 2009)	11 16 97E-new	9 14 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (November 2009)	3 12 31 AG2 AG30 97F-new	2 10 36 AG2 AG55 -	Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
			Amendments to IAS 1 (June 2011)			Deferred project CF: Update of IPSAS 1

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			Amendments to IAS 32 (December 2011)			Committed project: Update of IPSASs 28–30
			Improvements to IFRSs (May 2012)			Committed project: Improvements
			Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)			Committed project: Update of IPSASs 6–8
IPSAS 29— Financial Instruments: Recognition and Measurement (January 2010)	IAS 39 (revised in December 2003, including amendments up to December 31, 2008) IFRIC 9 (March 2006) IFRIC 16 (July 2008)	–		Para in IAS 39	Para in IPSAS 29	How affected
			Amendments to IFRIC 9 and IAS 39 (March 2009)	12 103J-new	14 -	Committed project: Update of IPSASs 28–30
			Improvements to IFRSs (April 2009) – IAS 39	2(g) 80 97 100 AG30(g) 103K-new	2(f) 89 108 111 AG43(g) -	Amended Amended Amended Amended Committed project: Update of IPSASs 28–30
			Improvements to IFRSs (April 2009) – IFRIC 9	5	-	Committed project: Update of IPSASs 28–30
			Improvements to IFRSs	14	C10	Committed

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(April 2009) – IFRIC 16			project: Update of IPSASs 28–30
			IFRS 9 (November 2009)	1 9-11A 13-14 26-27 31 33-34 43-44 47-48 50-50A 53-58 63 88-90 96(c) AG3-3A AG4B-4E AG4H-4I AG8 AG50 AG53 AG56 AG64 AG76A AG80-81 AG83-84	1 10-13 15-16 28-29 33 35-36 45-46 49-50 53-54 62-67 72 98-101 107(c) AG2-3 AG7-10 AG13-14 AG19 AG65 AG68 AG71 AG82 AG109 AG113-114 AG116-117	Committed project: Update of IPSASs 28–30

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IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹				
				AG95-96 AG114(a) 45-46-delete 50B-52-delete 61-delete 66-70-delete 79-delete AG16-26-delete AG30(b)-delete AG30(f)-delete AG65-delete AG66-68-delete 103L-new	AG128-129 AG157(a) 47-48 55-61 70 75-79 88 AG29-39 AG43(b) AG43(f) AG83 AG98-100 -		
			IFRS 9 (October 2010)				Committed project: Update of IPSASs 28–30
			Amendments to IFRS 1 (December 2010)				Committed project: Update of IPSASs 28–30
			IFRS 10 (May 2011)				Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)				Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)				N/A See

Tracking Table
 IPSASB Meeting (September 2013)

IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
						Table G
			Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)			Committed project: Update of IPSASs 6–8
			Limited Amendments to IFRS 9 and IAS 39 (June 2013)			Committed project: Update of IPSASs 28–30
IPSAS 30— Financial Instruments: Disclosures (January 2010)	IFRS 7 (issued August 2005, including amendments published to April 30, 2009)	–		Para in IFRS 7	Para in IPSAS 30	How affected
			Amendments to IFRS 7 (March 2009)	27 39 B11 27A-27B B10A B11A-11F 44G-new	31 46 AG12 32-33 AG11 AG13-18 -	Amended Amended Amended New New New Committed project: Update of IPSASs 28–30
			IFRS 9 (November 2009)	2-3 8-9 20 29-30 B1 B5 B10 B22	2-3 11-12 24 35-36 AG1 AG5 AG10 AG24	Committed project: Update of IPSASs 28–30

Tracking Table
 IPSASB Meeting (September 2013)

IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
				B27	AG29	
				11A-11B-new	-	
				12B-12D-new	-	
				20A-new	-	
				44H-new	-	
				12-12A-delete	15-16	
				App. D-delete	-	
			Improvements to IFRSs (May 2010)			Committed project: Update of IPSASs 28–30
			Amendments to IFRS 7 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 9 (October 2010)			Committed project: Update of IPSASs 28–30
			IFRS 10 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
			Amendments to IAS 1			Deferred project

Tracking Table
IPSASB Meeting (September 2013)

IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
			(June 2011)			CF: Update of IPSAS 1
			Amendments to IFRS 9 and IFRS 7 (December 2011)			Committed project: Update of IPSASs 28–30
			Amendments to IFRS 7 (December 2011)			Committed project: Update of IPSASs 28–30
			Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)			Committed project: Update of IPSASs 6–8
IPSAS 31— Intangible Assets (January 2010)	IAS 38 (March 2004, including amendments up to December 31, 2008) SIC 32 (issued March 2002, including amendments up to December 31, 2008)	—		Para in IAS 38	Para in IPSAS 31	How affected
				36-37	-	Committed project: PSC
			Improvements to IFRSs (April 2009)	40-41 130C 130E	- - -	
			IFRS 10 (May 2011)			
			IFRS 11 (May 2011)			Committed project: Update of IPSASs 6–8
			IFRS 13 (May 2011)			N/A See Table G
IPSAS 32— Service	A mirror of IFRIC 12	—				

Tracking Table
IPSASB Meeting (September 2013)

IPSAS	Underlying IFRSs	More recent IFRSs	Further Consequential Amendments ¹			
Concession Arrangements: Grantor (October 2011)	(issued November 2006, including amendments up to December 31, 2008) and SIC-29 (issued December 2001, including amendments up to December 31, 2008)					

Table B: List of Categories in “How Affected” Column of Table A

Category	Comments
Committed Projects / Work-in-Progress Projects	
Improvements	Two yearly improvements project includes: <ul style="list-style-type: none"> • Annual Improvements to IFRSs 2009–2011 Cycle (May 2012) • Update of IPSAS 25, <i>Employee Benefits</i>: IPSAS 25 is based on the February 1998 version of IAS 19 and includes amendments up to December 31, 2004. The IASB issued a revised version of IAS 19 in June 2011.
Public Sector Combinations (PSC)	Includes developing a Standard/s.
Revision of IPSASs 6–8	Includes: <ul style="list-style-type: none"> • Locating requirements for consolidated financial statements in a new standard (equivalent to IFRS 10) and updating IPSAS 6, <i>Consolidated and Separate Financial Statements</i> to encompass only separate financial statements (equivalent to IAS 27 (revised 2011)). • Update of IPSAS 7, <i>Investments in Associates</i> (equivalent to IAS 28 (revised 2011)). • Update of IPSAS 8, <i>Interests in Joint Ventures</i> (equivalent to IFRS 11). • Development of a new standard on disclosures of interests in other entities (equivalent to IFRS 12).
Update of IPSASs 28–30: Financial Instruments Standards	At its April 2010 meeting the IPSASB agreed to defer the update of IPSASs 28–30 until the IASB completes its project on IFRS 9, expected to be completed in 2013.
Deferred Projects CF	
Update of IPSAS 1, <i>Presentation of Financial Statements</i>	IPSAS 1 is based on the December 2003 version of IAS 1. The IASB issued a revised version of IAS 1 in September 2007 which includes the notion of comprehensive income. The IPSASB has not considered this notion. IAS 1 has undergone further amendment in June 2011.
Update of IPSAS 5, <i>Borrowing Costs</i>	IPSAS 5 is based on the December 2003 version of IAS 23. The IASB issued a revised version of IAS 23 in March 2007. The IPSASB has a project to update IPSAS 5. The

Tracking Table
 IPSASB Meeting (September 2013)

Category	Comments
	project is currently on hold until completion of its Conceptual Framework project.
Deferred Projects	
Update of IPSAS 18, <i>Segment Reporting</i>	IPSAS 18 is based on the August 1997 version of IAS 14. The IASB issued IFRS 8, <i>Operating Segments</i> in November 2006 which superseded IAS 14.
Update of IPSAS 20, <i>Related Party Disclosures</i>	IPSAS 20 is based on the July 1984 (reformatted in 1994) version of IAS 24. The IASB issued a revised version of IAS 24 in November 2009. The IPSASB has not considered whether IPSAS 20 needs to be updated.
Other Categories	
Amended, Deleted, New	<ul style="list-style-type: none"> • Amendments issued by the IPSASB in January 2010 and are based upon the Improvements to IFRSs issued by the IASB in May 2008. See Table D for further details. • Amendments issued by the IPSASB in April 2010 and are based upon the Improvements to IFRSs issued by the IASB in April 2009. See Table E for further details.
N/A See Table G	<p>Includes:</p> <ul style="list-style-type: none"> • IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> • IFRS 2, <i>Share-based Payment</i> • IFRS 4, <i>Insurance Contracts</i> • IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> • IFRS 6, <i>Exploration for and Evaluation of Mineral Resources</i> • IFRS 8, <i>Operating Segments</i> • IFRS 13, <i>Fair Value Measurement</i> <p>See Table G for further details.</p>

Table C: List of Revised and Amended Standards and Other Documents from the IASB (December 2003 to August 23, 2013)

#	IASB's Amendments	Date	Abbreviation
1	IAS 1 <i>Presentation of Financial Statements</i>	as revised in December 2003	IAS 1 (December 2003)
2	IAS 2 <i>Inventories</i>	as revised in December 2003	IAS 2 (December 2003)
3	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	issued December 2003	IAS 8 (December 2003)
4	IAS 10 <i>Events after the Balance Sheet Date</i>	as revised in December 2003	IAS 10 (December 2003)
5	IAS 16 <i>Property, Plant and Equipment</i>	as revised in December 2003	IAS 16 (December 2003)
6	IAS 17 <i>Leases</i>	as revised in December 2003	IAS 17 (December 2003)
7	IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	as revised in December 2003	IAS 21 (December 2003)
8	IAS 24 <i>Related Party Disclosures</i>	as revised in December 2003	IAS 24 (December 2003)
9	IAS 27 <i>Consolidated and Separate Financial Statements</i>	as revised in December 2003	IAS 27 (December 2003)
10	IAS 28 <i>Investments in Associates</i>	as revised in December 2003	IAS 28 (December 2003)
11	IAS 31 <i>Interests in Joint Ventures</i>	as revised in December 2003	IAS 31 (December 2003)
12	IAS 32 <i>Financial Instruments: Disclosure and Presentation</i>	as revised in December 2003	IAS 32 (December 2003)
13	IAS 33 <i>Earnings per Share</i>	as revised in December 2003	IAS 33 (December 2003)
14	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	as revised in December 2003	IAS 39 (December 2003)
15	IAS 40 <i>Investment Property</i>	as revised in December 2003	IAS 40 (December 2003)
16	IFRS 2 <i>Share-based Payment</i>	issued February 2004	IFRS 2 (February 2004)
17	IFRS 3 <i>Business Combinations</i>	issued March 2004	IFRS 3 (March 2004)
18	IFRS 4 <i>Insurance Contracts</i>	issued March 2004	IFRS 4 (March 2004)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
19	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	issued March 2004	IFRS 5 (March 2004)
20	IAS 36 <i>Impairment of Assets</i>	as revised in March 2004	IAS 36 (March 2004)
21	IAS 38 <i>Intangible Assets</i>	as revised in March 2004	IAS 38 (March 2004)
22	<i>Fair Value Hedge Accounting for a Portfolio Hedge of Interest Rate Risk</i> (Amendment to IAS 39)	issued March 2004	Amendment to IAS 39 (March 2004)
23	IFRIC 1 <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i>	issued May 2004	IFRIC 1 (May 2004)
24	IFRIC 2 <i>Members' Shares in Co-operative Entities and Similar Instruments</i>	issued November 2004	IFRIC 2 (November 2004)
25	IFRIC 4 <i>Determining whether an Arrangement contains a Lease</i>	issued December 2004	IFRIC 4 (December 2004)
26	IFRIC 5 <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i>	issued December 2004	IFRIC 5 (December 2004)
27	IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i>	issued December 2004	IFRS 6 (December 2004)
28	<i>Actuarial Gains and Losses, Group Plans and Disclosures</i> (Amendment to IAS 19)	issued December 2004	Amendment to IAS 19 (December 2004)
29	<i>Transition and Initial Recognition of Financial Assets and Financial Liabilities</i> (Amendment to IAS 39)	issued December 2004	Amendment to IAS 39 (December 2004)
30	<i>Cash Flow Hedge Accounting of Forecast Intragroup Transactions</i> (Amendment to IAS 39)	issued April 2005	Amendment to IAS 39 (April 2005)
31	Amendment to IFRS1 and IFRS 6	issued June 2005	Amendment to IFRS1 and IFRS 6 (June 2005)
32	<i>The Fair Value Option</i> (Amendment to IAS 39)	issued June 2005	Amendment to IAS 39 (June 2005)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
33	IFRS 7 <i>Financial Instruments: Disclosures</i>	issued August 2005	IFRS 7 (August 2005)
34	<i>Capital Disclosures</i> (Amendments to IAS 1)	issued August 2005	Amendments to IAS 1 (August 2005)
35	<i>Financial Guarantee Contracts</i> (Amendments to IAS 39 and IFRS 4)	issued August 2005	Amendments to IAS 39 and IFRS 4 (August 2005)
36	IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i>	issued September 2005	IFRIC 6 (September 2005)
37	IFRIC 7 <i>Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies</i>	issued November 2005	IFRIC 7 (November 2005)
38	Revised Guidance on Implementing IFRS 4	as revised in December 2005	Amendment to IFRS 4 (December 2005)
39	<i>Net Investment in a Foreign Operation</i> (Amendment to IAS 21)	issued December 2005	Amendment to IAS 21 (December 2005)
40	IFRIC 8 <i>Scope of IFRS 2</i>	issued January 2006	IFRIC 8 (January 2006)
41	IFRIC 9 <i>Reassessment of Embedded Derivatives</i>	issued March 2006	IFRIC 9 (March 2006)
42	IFRIC 10 <i>Interim Financial Reporting and Impairment</i>	issued July 2006	IFRIC 10 (July 2006)
43	IFRS 8 <i>Operating Segments</i>	issued November 2006	IFRS 8 (November 2006)
44	IFRIC 11 <i>IFRS 2—Group and Treasury Share Transactions</i>	issued November 2006	IFRIC 11 (November 2006)
45	IFRIC 12 <i>Service Concession Arrangements</i>	issued November 2006	IFRIC 12 (November 2006)
46	IAS 23 <i>Borrowing Costs</i>	as revised in March 2007	IAS 23 (March 2007)
47	IFRIC 13 <i>Customer Loyalty Programmes</i>	issued June 2007	IFRIC 13 (June 2007)
48	IFRIC 14 <i>IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	issued July 2007	IFRIC 14 (July 2007)
49	IAS 1 <i>Presentation of Financial Statements</i>	as revised in September 2007	IAS 1 (September 2007)
50	IAS 27 <i>Consolidated and Separate Financial Statements</i>	as amended in January 2008	IAS 27 (January 2008)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
51	IFRS 3 <i>Business Combinations</i>	as revised in January 2008	IFRS 3 (January 2008)
52	<i>Vesting Conditions and Cancellations</i> (Amendments to IFRS 2)	issued January 2008	Amendments to IFRS 2 (January 2008)
53	<i>Puttable Financial Instruments and Obligations Arising on Liquidation</i> (Amendments to IAS 32 and IAS 1)	issued February 2008	Amendments to IAS 32 and IAS 1 (February 2008)
54	<i>Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate</i> (Amendments to IFRS 1 and IAS 27)	issued May 2008	Amendments to IFRS 1 and IAS 27 (May 2008)
55	<i>Improvements to IFRSs</i>	issued May 2008	Improvements to IFRSs (May 2008)
56	<i>Eligible Hedged Items</i> (Amendment to IAS 39)	issued July 2008	Amendment to IAS 39 (July 2008)
57	IFRIC 15 <i>Agreements for the Construction of Real Estate</i>	issued July 2008	IFRIC 15 (July 2008)
58	IFRIC 16 <i>Hedges of a Net Investment in a Foreign Operation</i>	issued July 2008	IFRIC 16 (July 2008)
59	<i>Reclassification of Financial Assets</i> (Amendments to IAS 39 and IFRS 7)	issued October 2008	Amendments to IAS 39 and IFRS 7 (October 2008)
60	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>	as revised in November 2008	IFRS 1 (November 2008)
61	IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i>	issued November 2008	IFRIC 17 (November 2008)
62	<i>Reclassification of Financial Assets—Effective Date and Transition</i> (Amendments to IAS 39 and IFRS 7)	issued November 2008	Amendments to IAS 39 and IFRS 7 (November 2008)
63	IFRIC 18 <i>Transfers of Assets from Customers</i>	issued January 2009	IFRIC 18 (January 2009)
64	<i>Improving Disclosures about Financial Instruments</i> (Amendments to IFRS 7)	issued March 2009	Amendments to IFRS 7 (March 2009)
65	<i>Embedded Derivatives</i> (Amendments to IFRIC 9 and IAS 39)	issued March 2009	Amendments to IFRIC 9 and IAS 39 (March 2009)
66	<i>Improvements to IFRSs</i>	issued April 2009	Improvements to IFRSs (April 2009)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
67	<i>Group Cash-settled Share-based Payment Transactions – Amendments to IFRS 2</i>	issued June 2009	Amendments to IFRS 2 (June 2009)
68	<i>Additional Exemptions for First-time Adopters (Amendments to IFRS 1)</i>	issued July 2009	Amendments to IFRS 1 (July 2009)
69	<i>Classification of Rights Issues (Amendment to IAS 32)</i>	issued October 2009	Amendment to IAS 32 (October 2009)
70	<i>IFRS 9 Financial Instruments (Financial Assets)</i>	issued November 2009	IFRS 9 (November 2009)
71	<i>IAS 24 Related Party Disclosures</i>	as revised in November 2009	IAS 24 (November 2009)
72	<i>IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments</i>	issued November 2009	IFRIC 19 (November 2009)
73	<i>Prepayments of a Minimum Funding Requirement (Amendments to IFRIC 14)</i>	issued November 2009	Amendments to IFRIC 14 (November 2009)
74	<i>Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters (Amendment to IFRS 1)</i>	issued January 2010	Amendment to IFRS 1 (January 2010)
75	<i>Improvements to IFRSs</i>	issued May 2010	Improvements to IFRSs (May 2010)
76	<i>Conceptual Framework Phase A: Objectives and Qualitative Characteristics</i>	issued September 2010	CF Phase A (September 2010)
77	<i>Disclosures—Transfers of Financial Assets (Amendments to IFRS 7)</i>	issued October 2010	Amendments to IFRS 7 (October 2010)
78	<i>IFRS 9 Financial Instruments (Financial Liabilities)</i>	issued October 2010	IFRS 9 (October 2010)
79	<i>IFRS Practice Statement Management Commentary</i>	issued December 2010	Management Commentary (December 2010)
80	<i>Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters (Amendments to IFRS 1)</i>	issued December 2010	Amendments to IFRS 1 (December 2010)
81	<i>Deferred tax: Recovery of Underlying Assets (Amendment to</i>	issued December 2010	Amendment to IAS 12 (December 2010)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
	IAS 12)		
82	IFRS 10 <i>Consolidated Financial Statements</i>	issued May 2011	IFRS 10 (May 2011)
83	IFRS 11 <i>Joint Arrangements</i>	issued May 2011	IFRS 11 (May 2011)
84	IFRS 12 <i>Disclosure of Interests in Other Entities</i>	issued May 2011	IFRS 12 (May 2011)
85	IAS 27 (revised 2011) <i>Separate Financial Statements</i>	issued May 2011	IAS 27 (revised 2011) (May 2011)
86	IAS 28 (revised 2011) <i>Investments in Associates and Joint Ventures</i>	issued May 2011	IAS 28 (revised 2011) (May 2011)
87	IFRS 13 <i>Fair Value Measurement</i>	issued May 2011	IFRS 13 (May 2011)
88	IAS 19 <i>Employee Benefits</i>	as revised in June 2011	IAS 19 (June 2011)
89	<i>Presentation of Items in Other Comprehensive Income</i> (Amendments to IAS 1)	issued June 2011	Amendments to IAS 1 (June 2011)
90	IFRIC 20 <i>Stripping Costs in the Production Phase of a Surface Mine</i>	issued October 2011	IFRIC 20 (October 2011)
91	<i>Mandatory Effective Date and Transition Disclosures</i> (Amendments to IFRS 9 and IFRS 7)	issued December 2011	Amendments to IFRS 9 and IFRS 7 (December 2011)
92	<i>Disclosures—Offsetting Financial Assets and Financial Liabilities</i> (Amendments to IFRS 7)	issued December 2011	Amendments to IFRS 7 (December 2011)
93	<i>Offsetting Financial Assets and Financial Liabilities</i>	issued December 2011	Amendments to IAS 32 (December 2011)
94	<i>Government Loans</i> (Amendments to IFRS 1)	issued March 2012	Amendments to IFRS 1 (March 2012)
95	<i>Annual Improvements to IFRSs 2009–2011 Cycle</i>	issued May 2012	Improvements to IFRSs (May 2012)
96	<i>Transition Guidance for IFRS 10, Consolidated Financial Statements</i>	issued June 2012	Amendments to IFRSs 10–12 (June 2012)
97	<i>Investment Entities</i> (Amendments to IFRS 10, IFRS 12 and IAS 27)	issued October 2012	Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012)

Tracking Table
IPSASB Meeting (September 2013)

#	IASB's Amendments	Date	Abbreviation
98	IFRIC 21 <i>Levies</i>	issued May 2013	IFRIC 21 (May 2013)
99	<i>Recoverable Amount Disclosures for Non-Financial Assets</i> (Amendments to IAS 36)	issued May 2013	Amendments to IAS 36 (May 2013)
100	<i>Novation of Derivatives and Continuation of Hedge Accounting</i> (Amendments to IAS 39)	Issued June 2013	Amendments to IAS 39 (June 2013)

Table D: Improvements to IFRSs (May 2008)

This table shows exclusions and inclusions of amendments in *Improvements to IPSASs* (January 2010).

IFRSs	Subject of Amendment	IPSAS Amendment
Part I		
IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i>	Plan to sell the controlling interest in a subsidiary	No equivalent IPSAS
IAS 1, <i>Presentation of Financial Statements</i> IAS 1 amendments: 68, 71, 139C	Current/non-current classification of derivatives	Included in consequential amendments appendix in <i>Improvements to IPSASs</i> (January 2010) IPSAS 1 amendments: 79, 82, 153A
IAS 16, <i>Property, Plant and Equipment</i> IAS 16 amendments: 68A, 69, 81D, (N/A 6), Appendix IAS 7: 14, 55	Recoverable amount	Not applicable
	Sale of assets held for rental	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 17 amendments: 83A, 84, 107A, Appendix IPSAS 2: 22, 63A
IAS 19, <i>Employee Benefits</i> IAS 19 amendments: 7, 8, 32B, 97, 98, 111, 111A, 159D, 160	Curtailments and negative past service cost	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 25 amendments: 10, 11, 37, 113, 114, 131, 131A, 177A
	Plan administration costs	
	Replacement of term "fall due"	
	Guidance on contingent liabilities	
IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i>	Government loans with a below-market rate of interest	No equivalent IPSAS
IAS 23, <i>Borrowing Costs</i>	Components of borrowing costs	Deterred due to separate IPSASB project on IPSAS 5
IAS 27, <i>Consolidated and Separate Financial Statements</i>	Measurement of subsidiary held for sale in separate financial statements	Not applicable (The amendment to IAS 27 is related to IFRS 5, but there is no equivalent IPSAS to IFRS 5)
IAS 28, <i>Investments in Associates</i>	Required disclosures when investments in	Included in <i>Improvements to IPSASs</i> (January

Tracking Table
IPSASB Meeting (September 2013)

IFRSs	Subject of Amendment	IPSAS Amendment
IAS 28 amendments: 1, 41C, (N/A 33)	associates are accounted for at fair value through profit or loss	2010) IPSAS 7 amendments: 1, 47A
	Impairment of investment in associate	Superseded by issue of revised IAS 28 in May 2011.
IAS 29, <i>Financial Reporting in Hyperinflationary Economies</i> IAS 29 amendments: 14, 15, 19-20, (N/A 6, 8, 28, 34)	Description of measurement basis in financial statements	Not applicable (No corresponding paragraph in IPSAS 10) Editorial changes are included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 10 amendments: 17, 18, 22, 38A
IAS 31, <i>Interests in Joint Ventures</i> IAS 31 amendments: 1, 58B, Appendix IFRS 7: 3, 44D, IAS 32: 4, 97D	Required disclosures when interests in jointly controlled entities are accounted for at fair value through profit or loss	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 8 amendments: 1, 69A, Appendix: Changes included in IPSAS 28 and IPSAS 30
IAS 36, <i>Impairment of Assets</i> IAS 36 amendments: 134(e), 140C	Disclosure of estimates used to determine recoverable amount	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 26 amendments: 123(d), 126C
IAS 38, <i>Intangible Assets</i>	Advertising and promotional activities	Included in IPSAS 31
	Unit of production method of amortisation	
IAS 39, <i>Financial Instruments: Recognition and Measurement</i>	Reclassification of derivatives into or out of the classification of at fair value through profit or loss	Included in IPSAS 29
	Designating and documenting hedges at the segment level	
	Applicable effective interest rate on cessation of fair value hedge accounting	
IAS 40, <i>Investment Property</i> IAS 40 amendments: 8, 9, 22, 31, 48, 50, 53, 53A, 53B, 54, 57, 85B, Appendix IAS 16: 5, 81E	Property under construction or development for future use as investment property	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 16 amendments: 12, 13, 29, 40, 57, 59, 62, 62A, 62B, 63, 66, 101A, Appendix IPSAS 17: 8, 107B

Tracking Table
IPSASB Meeting (September 2013)

IFRSs	Subject of Amendment	IPSAS Amendment
IAS 41, <i>Agriculture</i>	Discount rate for fair value calculations	Included in IPSAS 27
	Additional biological transformation	
Part II		
IFRS 7, <i>Financial Instruments: Disclosures</i>	Presentation of finance costs	Included in IPSAS 30
IAS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> IAS 8 amendments: 7, 9, 11	Status of implementation guidance	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 3 amendments: 9, 11, 14, 59A
IAS 10, <i>Events after the Reporting Period</i> IAS 10 amendments: 13	Dividends declared after the end of the reporting period	Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 14 amendments: 16, 32A
IAS 18, <i>Revenue</i>	Costs of originating a loan	Included in consequential amendments appendix in IPSAS 29
IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i>	Consistency of terminology with other IFRSs	No equivalent IPSAS
IAS 29, <i>Financial Reporting in Hyperinflationary Economies</i>	Consistency of terminology with other IFRSs	Not applicable, except the amendment to paragraph 14 of IAS 29, which is included in <i>Improvements to IPSASs</i> (January 2010) See Part I for the amended paragraphs.
IAS 34, <i>Interim Financial Reporting</i>	Earnings per share disclosures in interim financial reports	No equivalent IPSAS
IAS 40, <i>Investment Property</i>	Consistency of terminology with IAS 8	Included in <i>Improvements to IPSASs</i> (January 2010) See Part I for the amended paragraphs.
	Investment property held under lease	
IAS 41, <i>Agriculture</i> IAS 41 amendments: 4, 5, 14, Appendix IAS 2: 20, IAS 36: 2, 5	Examples of agricultural produce and products	Included in IPSAS 27 and in consequential amendments appendix in IPSAS 27 (IPSAS 12: 29, 51A, IPSAS 26: 2, 8)
	Point-of-sale costs	

Table E: Improvements to IFRSs (April 2009)

This table shows exclusions and inclusions of amendments in *Improvements to IPSASs* (November 2010).

IFRS	Subject of Amendment	IPSAS Amendment
IFRS 2, <i>Share-based Payment</i>	Scope of IFRS 2 and revised IFRS 3 <i>Business Combinations</i>	No equivalent IPSAS
IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i>	Disclosures of non-current assets (or disposal groups) classified as held for sale or discontinued operations	No equivalent IPSAS
IFRS 8, <i>Operating Segments</i>	Disclosure of information about segment assets	The amendment to IFRS 8 is not applicable to IPSAS 18, because the segment asset disclosures required by IFRS 8 differ from IAS 14
IAS 1, <i>Presentation of Financial Statements</i> IAS 1 amendments: 69, 139D	Current/non-current classification of convertible instruments	Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 1 amendments: 80, 153D
IAS 7, <i>Statement of Cash Flows</i> IAS 7 amendments: 16, 56	Classification of expenditures on unrecognized assets	Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 2 amendments: 25, 63B
IAS 17, <i>Leases</i> IAS 17 amendments: 14, 15, 15A, 68A, 69A	Classification of leases of land and buildings	Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 13 amendments: 19, 20, 20A, 84A, 85A
IAS 18, <i>Revenue</i> IAS 18 amendments: IE21	Determining whether an entity is acting as a principal or as an agent	Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 9 amendments: IG32–IG34
IAS 36, <i>Impairment of Assets</i> IAS 36 amendments: 80, 140E	Unit of accounting for goodwill impairment test	This IASB amendment will be addressed in the IPSASB's <i>Public Sector Combinations</i> project
IAS 38, <i>Intangible Assets</i> IAS 38 amendments: 36, 37, 40, 41, 130C, 130E	Additional consequential amendments arising from revised IFRS 3	This IASB amendment will be addressed in the IPSASB's <i>Public Sector Combinations</i> project
	Measuring the fair value of an intangible asset	

Tracking Table
 IPSASB Meeting (September 2013)

IFRS	Subject of Amendment	IPSAS Amendment
	acquired in a business combination	
IAS 39, <i>Financial Instruments: Recognition and Measurement</i> IAS 39 amendments: 2, 80, 97, 100, 103K, 108C, AG30, F.6.2	Treating loan prepayment penalties as closely related embedded derivatives	This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB.
	Scope exemption for business combination contracts	This IASB amendment has already been incorporated in IPSAS 29
	Cash flow hedge accounting	
IFRIC 9, <i>Reassessment of Embedded Derivatives</i> IFRC 9 amendments: 5, 11	Scope of IFRIC 9 and revised IFRS 3	This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB
IFRIC 16, <i>Hedges of a Net Investment in a Foreign Operation</i> IFRC 16 amendments: 14, 18	Amendment to the restriction on the entity that can hold hedging instruments	This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB

Table F: Improvements to IFRSs (May 2010)

This table shows the reasoning for excluding these amendments from the IPSASB's 2011 Improvements project.

IFRS	Subject of Amendment	IPSAS Amendment
IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i>	<ul style="list-style-type: none"> • Accounting policy changes in the year of adoption. • Revaluation basis as deemed cost. • Use of deemed cost for operations subject to rate regulation. 	No equivalent IPSAS. Committed project. The Project Brief, <i>First-Time Adoption of IPSASs</i> approved out of session in August 2011.
IFRS 3, <i>Business Combinations</i>	<ul style="list-style-type: none"> • Transition requirements for contingent consideration from a business combination that occurred before the effective date of the revised IFRS. • Measurement of non-controlling interests. • Unreplaced and voluntarily replaced share-based payment awards. 	No equivalent IPSAS. The IPSASB has a current project on <i>Public Sector Combinations</i> and this amendment will be considered in that project.
IFRS 7, <i>Financial Instruments: Disclosures</i>	Clarification of disclosures.	This amendment will be considered in the <i>Update of IPSASs 28–30</i> project when this is initiated.
IAS 1, <i>Presentation of Financial Statements</i>	Clarification of statement of changes in equity.	IPSAS 1, <i>Presentation of Financial Statements</i> , is based on the December 2003 version of IAS 1 and does not include the notion of “comprehensive income”, so this amendment is not currently relevant.
IAS 27, <i>Consolidated and Separate Financial Statements</i>	Transition requirements for amendments arising as a result of the amendment to IAS 27 issued in January 2008.	Superseded by issue of revised IAS 27 in May 2011.
IAS 34, <i>Interim Financial Statements</i>	Significant events and transactions.	No equivalent IPSAS. The IPSASB has not considered the applicability of IAS 34 to public sector entities, so this amendment is not currently relevant.
IFRIC 13, <i>Customer Loyalty</i>	Fair value of award credits.	IFRIC 13 primarily relates to IAS 18, <i>Revenue</i> . While IPSAS 9, <i>Revenue from Exchange</i>

Tracking Table
IPSASB Meeting (September 2013)

IFRS	Subject of Amendment	IPSAS Amendment
<i>Programmes</i>		<i>Transactions</i> is primarily drawn from IAS 18, customer loyalty programs are not relevant, or of minimal relevance in the public sector and the IPSASB has no current plans to address the issue. Note that the IASB is in the process of finalizing a new standard on revenue recognition which is expected to be issued in 2012/2013.

Table G: IFRSs with no Comparable IPSASs

This list shows IFRSs issued up to August 23, 2013 which have no comparable IPSASs.

IASB Standard or Guidance	Comments
Framework for the Preparation and Presentation of Financial Statements	Current IPSASB project in progress.
International Financial Reporting Standards (IFRSs)	
IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i>	Current IPSASB project in progress.
IFRS 2, <i>Share-based Payment</i>	This topic is not relevant to public sector entities because they generally do not give share-based payment compensation.
IFRS 3, <i>Business Combinations</i>	Current IPSASB project in progress.
IFRS 4, <i>Insurance Contracts</i>	The IASB developed IFRS 4 as an interim standard until it develops a comprehensive standard for insurance contracts. The IPSASB has deferred its consideration of the applicability of IFRS 4 to public sector entities until the IASB issues a comprehensive standard on this topic.
IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i>	Potential project.
IFRS 6, <i>Exploration for and Evaluation of Mineral Resources</i>	The IASB developed IFRS 6 as an interim standard until it develops a comprehensive standard for exploration for and evaluation of mineral resources. The IPSASB has deferred its consideration of the applicability of IFRS 6 to public sector entities until the IASB issues a comprehensive standard on this topic.
IFRS 8, <i>Operating Segments</i>	The IASB replaced IAS 14, <i>Segment Reporting</i> with IFRS 8 in November 2006. The IPSASB, at its July 2007 meeting, agreed to defer a proposed project to update IPSAS 18.
IFRS 9, <i>Financial Instruments</i>	Committed project to update IPSASs 28–30 once the IASB completes its project on IFRS 9, expected to be completed in 2012. The IPSASB made this decision at its April 2010 meeting.
IFRS 13, <i>Fair Value Measurement</i>	The IPSASB has not considered the applicability of IFRS 13 to public sector entities.

Tracking Table
 IPSASB Meeting (September 2013)

IASB Standard or Guidance	Comments
International Accounting Standards (IASs)	
IAS 12, <i>Income Taxes</i>	This topic is not relevant to public sector entities because they generally do not pay income taxes.
IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i>	This topic is addressed by IPSAS 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i> .
IAS 26, <i>Accounting and Reporting by Retirement Benefit Plans</i>	The IPSASB has not considered the applicability of IAS 26 to public sector entities.
IAS 33, <i>Earnings per Share</i>	This topic is not relevant to public sector entities because they generally do not have earnings per share.
IAS 34, <i>Interim Financial Reporting</i>	The IPSASB has not considered the applicability of IAS 34 to public sector entities.
International Financial Reporting Standards (IFRS) for Small and Medium-Sized Entities (SMEs)	
IFRS for SMEs	The IPSASB has discussed whether some form of equivalent SME standard for public sector SMEs would be appropriate and has deferred its consideration of this issue until a later date.

Table H: How IFRICs and SICs have been dealt with in IPSASs

This table shows how IFRICs and SICs issued up to August 23, 2013 have been dealt with in IPSASs.

IASB Standard or Guidance	Comments
International Financial Reporting Interpretations Committee (IFRIC)	
IFRIC 1, <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i>	Issued May 2004. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 1 to public sector entities.
IFRIC 2, <i>Members' Shares in Co-operative Entities and Similar Instruments</i>	Issued November 2004. Included as Appendix B in IPSAS 28.
IFRIC 4, <i>Determining whether an Arrangement contains a Lease</i>	Issued December 2004. The IASB's <i>Leases</i> project will withdraw IFRIC 4 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of IFRIC 4 to public sector entities.
IFRIC 5, <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i>	Issued December 2004. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 5 to public sector entities.
IFRIC 6, <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i>	Issued September 2005. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 6 to public sector entities.
IFRIC 7, <i>Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies</i>	Issued November 2005. Relates to IAS 29 (IPSAS 10). The IPSASB has not considered the applicability of IFRIC 7 to public sector entities.
IFRIC 9, <i>Reassessment of Embedded Derivatives</i>	Issued March 2006. Included as Appendix B in IPSAS 29.
IFRIC 10, <i>Interim Financial Reporting and Impairment</i>	Issued July 2006. Consistent with the conclusion for IAS 34, the IPSASB has not considered the applicability of IFRIC 10 to public sector entities.
IFRIC 12, <i>Service Concession Arrangements</i>	Issued November 2006. IPSAS 32 is the "mirror" of IFRIC 12 as it addresses grantor accounting only.
IFRIC 13, <i>Customer Loyalty Programmes</i>	Issued June 2007. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 13 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of IFRIC 13 to public sector entities.
IFRIC 14, <i>IAS 19—The Limit on a Defined Benefit Asset, Minimum</i>	Issued July 2007. Relates to IAS 19 (IPSAS 25). The revision to IAS 19

Tracking Table
IPSASB Meeting (September 2013)

IASB Standard or Guidance	Comments
<i>Funding Requirements and their Interaction</i>	issued in June 2011 also amended IFRIC 14. IFRIC 14 could be included in the <i>Improvements</i> project because the revision to IAS 19 will be included in the <i>Improvements</i> project.
IFRIC 15, <i>Agreements for the Construction of Real Estate</i>	Issued July 2008. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 15 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of IFRIC 15 to public sector entities.
IFRIC 16, <i>Hedges of a Net Investment in a Foreign Operation</i>	Issued July 2008. Included as Appendix C in IPSAS 29.
IFRIC 17, <i>Distributions of Non-cash Assets to Owners</i>	Issued November 2008. Relates to IFRS 5 for which there is no comparable IPSAS. When the IPSASB considers IFRS 5, it could also consider incorporating the requirements of IFRIC 17.
IFRIC 18, <i>Transfers of Assets from Customers</i>	Issued January 2009. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 18 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of IFRIC 18 to public sector entities.
IFRIC 19, <i>Extinguishing Financial Liabilities with Equity Instruments</i>	Issued November 2009. Relates to IAS 32 (IPSAS 28). The IPSASB will consider IFRIC 19 as a part of its <i>Update of IPSASs 28–30</i> project.
IFRIC 20, <i>Stripping Costs in the Production Phase of a Surface Mine</i>	Issued October 2011. Relates to IAS 16 (IPSAS 17). The IPSASB has not considered the applicability of IFRIC 20 to public sector entities.
IFRIC 21, <i>Levies</i>	Issued May 2013. Related to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 21 to public sector entities.
Standing Interpretations Committee (SIC)	
SIC-7, <i>Introduction of the Euro</i>	Issued May 1998. Relates to IAS 21 (IPSAS 4, <i>The Effects of Changes in Foreign Exchange Rates</i>). The IPSASB has not considered the applicability of SIC-7 to public sector entities.
SIC-10, <i>Government Assistance—No Specific Relation to Operating Activities</i>	Issued July 1998. Relates to IAS 20 which is addressed by IPSAS 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i> .
SIC-12, <i>Consolidation—Special Purpose Entities</i>	Issued December 1998. Withdrawn by the issue of IFRS 10, <i>Consolidated Financial Statements</i> (IPSAS 6). The IPSASB has a committed project on the <i>Revision of IPSASs 6–8</i> .

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IASB Standard or Guidance	Comments
SIC-13, <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i>	Issued December 1998. Withdrawn by the issue of IFRS 11, <i>Joint Arrangements</i> (IPSAS 8). The IPSASB has a committed project on the <i>Revision of IPSASs 6–8</i> .
SIC-15, <i>Operating Leases—Incentives</i>	Issued December 1998. The IASB's <i>Leases</i> project will withdraw SIC-15 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of SIC-15 to public sector entities.
SIC-25, <i>Income Taxes—Changes in the Tax Status of an Entity or its Shareholders</i>	Issued July 2000. Consistent with the conclusion for IAS 12, SIC-25 is not relevant to public sector entities because they generally do not pay income taxes.
SIC-27, <i>Evaluating the Substance of Transactions Involving the Legal Form of a Lease</i>	Issued December 2001. The IASB's <i>Leases</i> project will withdraw SIC-27 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of SIC-27 to public sector entities.
SIC-29, <i>Service Concession Arrangements: Disclosures</i>	Issued December 2001. IPSAS 32 includes the requirements of SIC-29 as SIC-29 requires disclosures for both operators and grantors.
SIC-31, <i>Revenue—Barter Transactions Involving Advertising Services</i>	Issued December 2001. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw SIC-31 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of SIC-31 to public sector entities.
SIC-32, <i>Intangible Assets—Web Site Costs</i>	Issued March 2002. Included as Appendix B in IPSAS 31.