



Agenda Item 5: Technical Director's Report on Work Plan

John Stanford, Technical Director

IPSASB Meeting

March 12–15, 2019

Washington D.C., United States

Objective of Agenda Item

- Receive Technical Director's Report
- Discuss work plan on Day one and reconsider on Day Four in light of meeting developments

Materials Presented

- Agenda Item 5.1 IPSASB Work Plan: March 2019
- Agenda Item 5.2 Indicative Agenda Time Allocations
June 2019-December 2019

Summary of Changes Agreed at December 2018 Meeting

- Projects brought forward:
 - *Heritage*
 - No change to overall timeline of project
- Projects to be added to Work Plan
 - *Natural Resources*
 - To be added to Work Plan
 - *Limited Scope Review of Conceptual Framework*
 - To be added to Work Plan

Summary of Changes Since the December 2018 Meeting (1)

- Projects to be added to Work Plan
 - *Natural Resources*
 - Add to Work Plan following discussions at Public Sector Standard Setters' Forum in June 2019
 - *Limited Scope Review of Conceptual Framework*
 - Add to Work Plan following discussions at Public Sector Standard Setters' Forum in June 2019

Summary of Changes Since the December 2018 Meeting (1)

- Timing of Mid-Period Work Plan Consultation
 - Proposal to put back publication to H1 2021 from H2 2020 as in draft *Strategy & Work Plan 2019-2023*
 - Development in H2 2020
 - Changed timeline gives IPSASB more time to assess views of the research groups for:
 - Differential Reporting
 - Discount Rates
 - Presentation of Financial Statements
 - Tax Expenditures

Indicative Agenda Time Allocations

- Indicative time allocations for meetings in June, September and December 2019
 - Aid to future planning for members

Question for IPSASB

- Review the Work Plan in light of meeting developments on Day Four and **instruct** changes



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