



Cover Memo

Project:	Service Concession Arrangements – Grantors	Meeting	AASB December 2016 (M155)
Topic:	Cover memo	Agenda Item:	3.0
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		Decision-Making:	High
		Project Status:	Redeliberations

Introduction and objective of the meeting

- 1 The objective of this meeting is to obtain Board decisions to address the remaining issues raised by constituents on the accounting for service concession arrangements by a grantor.

Link to project summary

http://www.asb.gov.au/admin/file/content102/c3/Service_Concession_Arrangements_Project_Summary.pdf

Attachments

- Agenda Paper 3.1 Redeliberation of issues raised by constituents
- Agenda Paper 3.2 Service concession arrangements field test final findings [**BOARD ONLY**]
- Agenda Paper 3.3 Draft Accounting Standard AASB 10XY *Service Concession Arrangements: Grantor* – in second mail out to the Board

Next steps for the project

- 2 The next steps for the project will depend on the Board's decisions at this meeting. Staff intend to bring to the following meeting any sweep issues and a pre-ballot draft Standard for Board consideration.