

**SUBMISSIONS PIPELINE REPORT**

**IASB/IPSASB/NSS/IFRSF/WASB/Treasury Documents Open-for-Comment – Current and Expected – as at 2 March 2011**

Most topics listed are likely to require consideration of Tier 1 vs Tier 2 disclosure issues.

Shaded topics designate those topics for which it is expected that significant additional public sector/not-for-profit specific issues will need to be considered. The Preface to AASB 1049 *Whole of Government and General Government Sector Financial Reporting* notes that the Board will have regard to the implications for whole of government and GGS financial reporting in deciding whether to amend AASB 1049 or another Standard to either avoid or confirm the existence of a GAAP/GFS harmonisation difference.

	<b>Comments due-by date, or expected issue date<sup>1</sup></b>	<b>AASB meeting 9-10 February 2011, planned actions</b>	<b>AASB meeting 16-17 March 2011, planned actions</b>	<b>AASB meeting 27-28 April 2011, planned actions</b>	<b>AASB meeting 8-9 June 2011, planned actions</b>	<b>Subsequent</b>
1. IFRSF: Strategy review consultation document	24 February 2011	Finalised out-of-session March AP_11.4				
2. Treasury: <i>Scoping study for a national not-fo-profit regulator</i>	25 February 2011	Finalised out-of-session March AP_11.3				
3. IASB ED 208: General hedge accounting model.	9 March 2011	Formed views on key issues in-session	Submission to be finalised out-of-session			
4. XBRL: ED of IFRS Taxonomy 2011	18 March 2011	No AASB submission planned, but staff consulting with ASIC				
5. IASB ED(r): Financial instruments: amortised cost and impairment.	Supplement, comments due 1 April 2011	Formed views on key issues in-session	AASB submission to be finalised out-of-session			
6. IASB ED: Financial instruments – asset and liability offsetting	28 April 2011		Form views on key issues in-session Agenda item 5	Finalise AASB submission out-of-session		
7. IASB Request for Views: Three-yearly public consultation	Q2 2011			Form views on key issues in-session	Finalise AASB submission out-of-session	
8. IASB ED: Portfolio hedging	Possibly March 2011			Education session	Form views on key issues in-session	Finalise AASB submission out-of-session
9. IASB ED: Annual improvements 2009-2011	Q2 2011				Form views on key issues in-session	Finalise AASB submission out-of-session
10. IASB ED: Investment companies	Q2 2011				Form views on key issues in-session	Finalise AASB submission out-of-session

1 Due-by dates are provided for items 1- 6 & 11 -14. All other items show expected issue dates. These timings are based on the work programs published on the Boards' websites, modified to reflect more recent information where known.

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11. IPSASB ED: Conceptual Framework Phase 1: Objectives, qualitative characteristics, scope, reporting entity	15 June 2011	Copies of ED tabled to assist pre-reading	Form views on key issues in-session Agenda item J9	Seek any additional views on key issues in-session	Finalise AASB submission out-of-session	
12. IPSASB CP: Conceptual Framework Phase 2: Elements and Recognition	15 June 2011	Copies of ED tabled to assist pre-reading	Form views on key issues in-session Agenda item J10	Seek any additional views on key issues in-session	Finalise AASB submission out-of-session	
13. IPSASB CP: Conceptual Framework Phase 3: Measurement of Assets & Liabilities	15 June 2011	Copies of ED tabled to assist pre-reading	Form views on key issues in-session Agenda item J11	Seek any additional views on key issues in-session	Finalise AASB submission out-of-session	
14. AWAB ED AWAS 1: <i>Preparation and Presentation of General Purpose Water Accounting Reports</i>	30 June 2011	Staff given broad direction to make a submission			Staff to finalise submission out-of-session	
15. IASB ED: Financial statement presentation – Replacement of IAS 1 and IAS 7 <sup>2</sup>	Post June 2011					Form views on key issues in-session. Finalise AASB submission out-of-session
16. IASB ED: FI with characteristics of equity	Post June 2011					<i>As above</i>
17. IASB ED: Income taxes	Post June 2011					<i>As above</i>
18. IASB DP: Conceptual framework Phase C: Measurement <sup>3</sup>	Post June 2011					<i>As above</i>
19. IASB ED: Emissions trading schemes <sup>4</sup>	Post June 2011					<i>As above</i>
20. IASB ED: Liabilities (IAS 37amendments) <sup>5</sup>	Post June 2011					<i>As above</i>

2 Potential public sector specific issues include the implications of the IASB's project for AASB 1049.

3 Potential public sector specific issues include considering the concept of capital.

4 Potential public sector specific issues include considering the government's (issuer's) perspective.

5 Potential public sector specific issues include social benefit obligations.