



IPSASB update

FRAB JUNE 2021

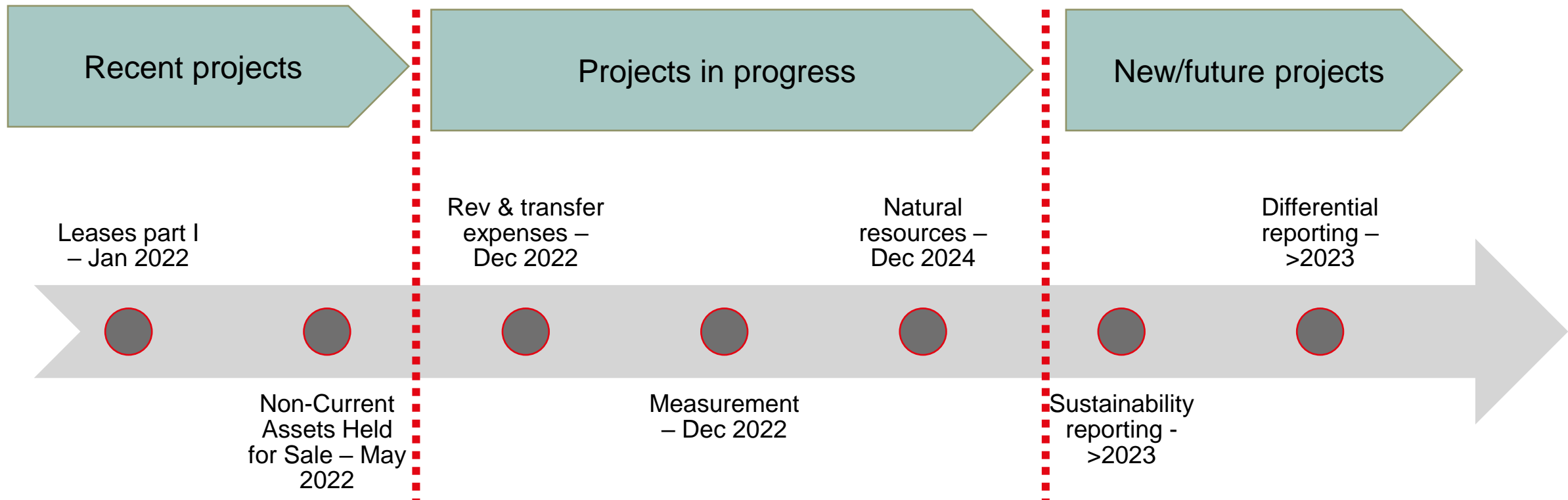
Introduction

- Henning Diederichs FCA
- Barclays group finance
- HMT, Whole of Government
- ICAEW
- IPSASB technical advisor

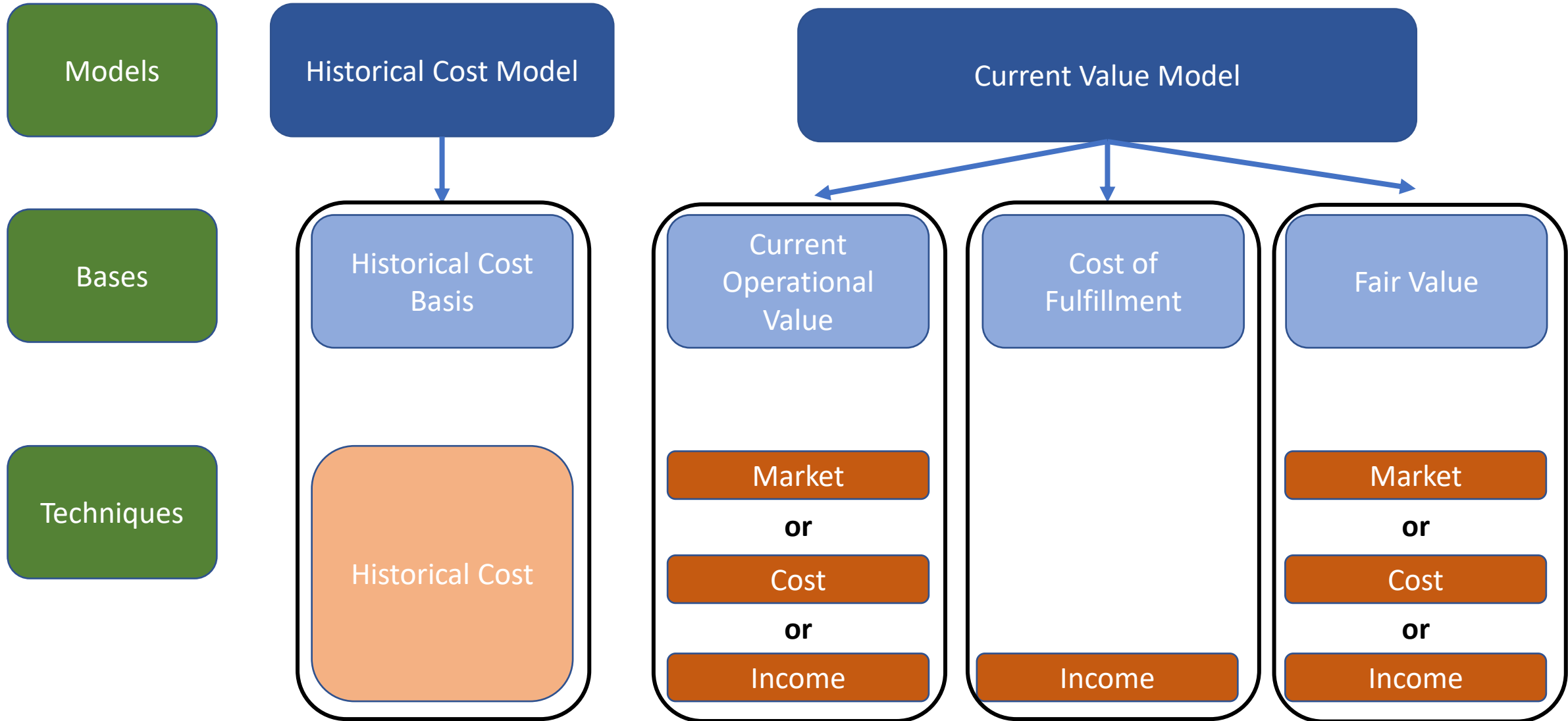


IPSASB project overview

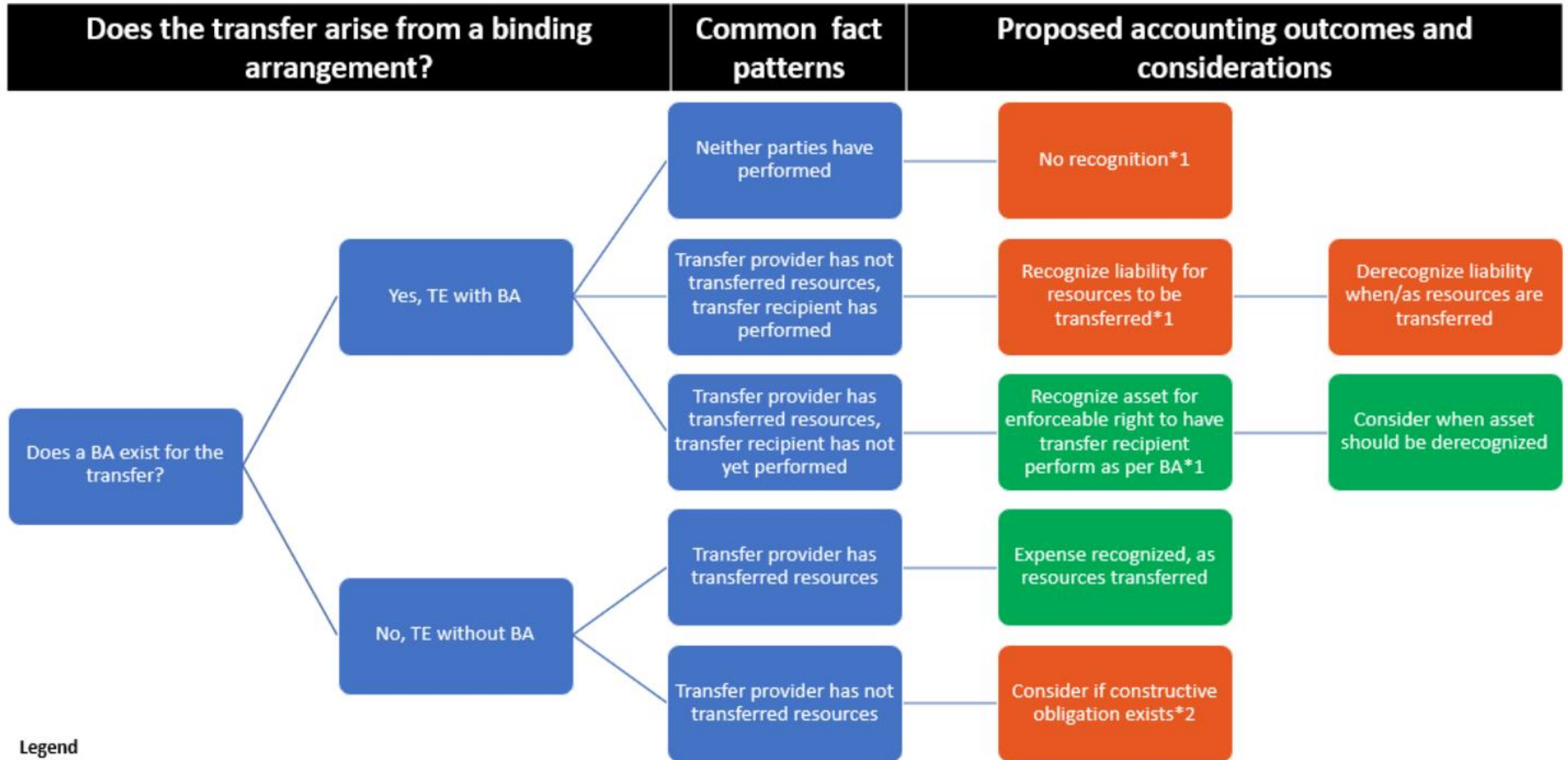
Strengthen PFM globally through increasing adoption of accrual-based IPSAS



Measurement – Overview



Transfer expenses



Legend

- Discussed in Agenda Item 3.2.2.
- Discussed in Agenda Item 3.2.3.

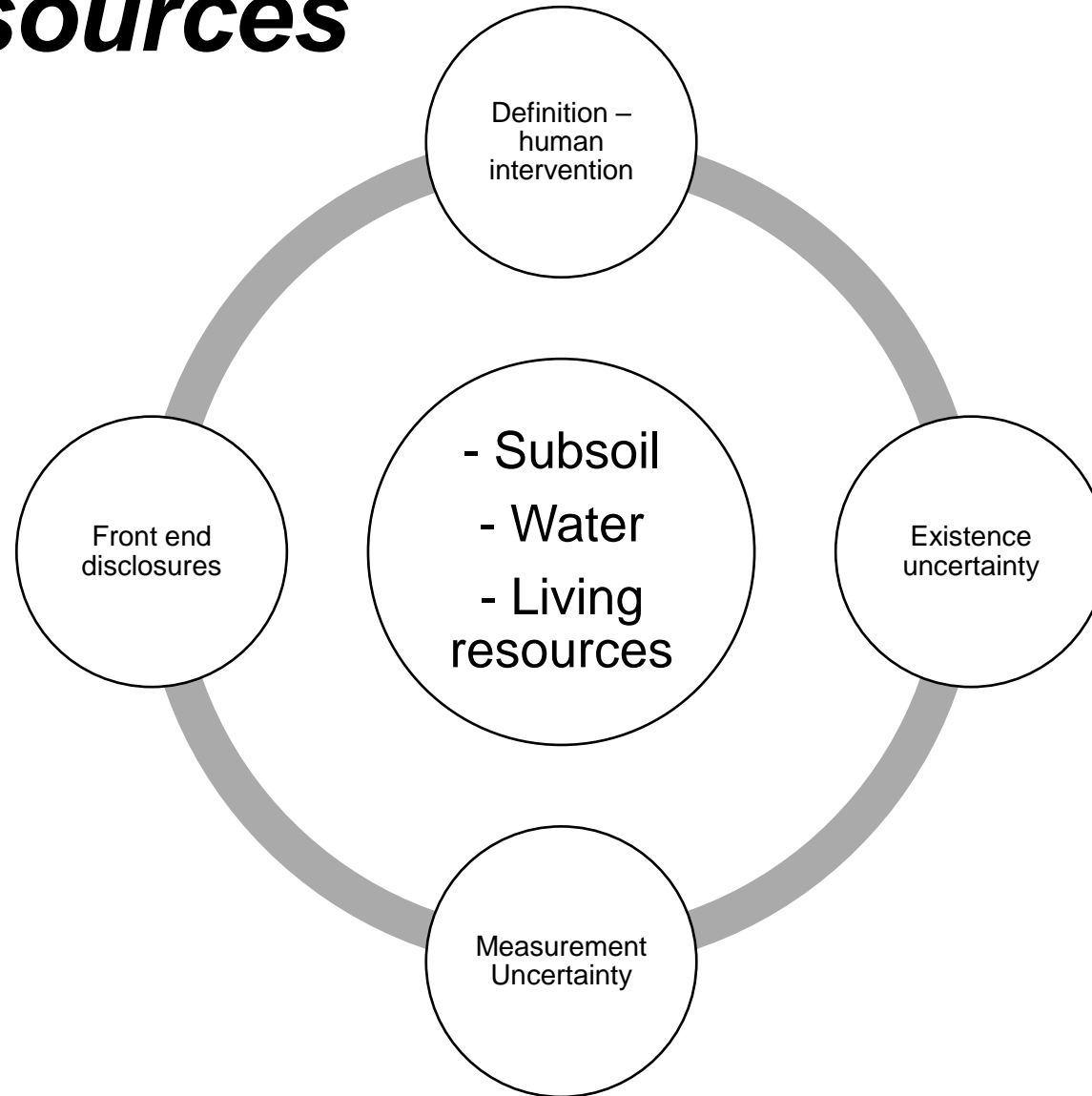
Revenue

Non-contractual receivables

Disclosure requirements

Accounting for revenue from capital transfers

Natural Resources



Sustainability reporting

Figure 4: IPSASB's Resource Impacts of differing levels of Reliance on Private Sector Guidance



- Enterprise value
- Stakeholder base
- Double materiality



[icaew.com](https://www.icaew.com)