

International Public Sector Accounting Standards (IPSAS) Disclosure Checklist

2018 Edition

Based on the IPSAS edition issued as at 31 December
2017

Effective for annual periods beginning on or after 1
January 2018



IPSAS Disclosure Checklist

2018 Edition

Entity: _____
 Financial statement date: _____

Prepared by: _____
 Reviewed by: _____

Instructions

This checklist assists with the preparation of financial statements in accordance with IPSAS issued by the International Public Sector Accounting Standards Board (IPSASB). It shows all the disclosures required by these Standards. However, it neither explains other accounting requirements nor does it reflect the requirements of the Cash Basis IPSAS. In some instances, to simplify the use of the checklist, disclosure requirements have been paraphrased, so you may need to refer to the Standards for full details.

In addition to the mandatory disclosure requirements, this checklist includes, in bold, the IPSASB's encouraged and suggested disclosure requirements under IPSAS. In addition, comment boxes have been included that summarize and/or refer to relevant IPSAS guidance regarding the scope and interpretation of certain disclosure requirements. Comparative amounts in the financial statement disclosures are always required, unless explicitly exempted by the respective IPSAS.

This checklist reflects all IPSAS issued as at 31 December 2017. The following table lists IPSAS that an entity may adopt in annual periods beginning on or after 1 January 2018.

Title	Status	Issue date of the original standard	Effective date (annual periods beginning on or after)
IPSAS 1 – Presentation of Financial Statements	Mandatory	December 2006	1 January 2008
IPSAS 2 – Cash Flow Statements	Mandatory	May 2000	1 July 2001
IPSAS 3 – Accounting Policies, Changes in Accounting Estimates and Errors	Mandatory	December 2006	1 January 2008
IPSAS 4 – The Effects of Changes in Foreign Exchange Rates	Mandatory	April 2008	1 January 2010
IPSAS 5 – Borrowing Costs	Mandatory	May 2000	1 July 2001
IPSAS 9 – Revenue from Exchange Transactions	Mandatory	July 2001	1 July 2002
IPSAS 10 – Financial Reporting in Hyperinflationary Economies	Mandatory	July 2001	1 July 2002
IPSAS 11 – Construction Contracts	Mandatory	July 2001	1 July 2002
IPSAS 12 – Inventories	Mandatory	December 2006	1 January 2008
IPSAS 13 – Leases	Mandatory	December 2006	1 January 2008
IPSAS 14 – Events After the Reporting Date	Mandatory	December 2006	1 January 2008
IPSAS 16 – Investment Property	Mandatory	December 2006	1 January 2008
IPSAS 17 – Property, Plant and Equipment	Mandatory	December 2006	1 January 2008
IPSAS 18 Segment Reporting	Mandatory	June 2002	1 July 2003
IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets	Mandatory	October 2002	1 January 2004
IPSAS 20 – Related Party Disclosures	Mandatory	October 2002	1 January 2004
IPSAS 21 – Impairment of Non-cash-generating Assets	Mandatory	December 2004	1 January 2006
IPSAS 22 – Disclosure of Financial Information about the General Government Sector	Mandatory	December 2006	1 January 2008
IPSAS 23 – Revenue from Non-exchange Transactions (Taxes and Transfers)	Mandatory	December 2006	30 June 2008
IPSAS 24 – Presentation of Budget Information in Financial Statements	Mandatory	December 2006	1 January 2009

IPSAS 26 – Impairment of Cash-generating Assets	Mandatory	February 2008	1 April 2009
IPSAS 27 – Agriculture	Mandatory	December 2009	1 April 2011
IPSAS 28 – Financial Instruments: Presentation	Mandatory	January 2010	1 January 2013
IPSAS 29 – Financial Instruments: Recognition and Measurement	Mandatory	January 2010	1 January 2013
IPSAS 30 – Financial Instruments: Disclosures	Mandatory	January 2010	1 January 2013
IPSAS 31 – Intangible Assets	Mandatory	January 2010	1 April 2011
IPSAS 32 – Service Concession Arrangements: Grantor	Mandatory	October 2011	1 January 2014
IPSAS 33 – First-time adoption of accrual basis IPSAS	Mandatory	January 2015	1 January 2017
IPSAS 34 – Separate financial statements	Mandatory	January 2015	1 January 2017
IPSAS 35 – Consolidated financial statements	Mandatory	January 2015	1 January 2017
IPSAS 36 – Investments in associates	Mandatory	January 2015	1 January 2017
IPSAS 37 – Joint Arrangements	Mandatory	January 2015	1 January 2017
IPSAS 38 – Disclosure of interest in other entities	Mandatory	January 2015	1 January 2017
IPSAS 39 – Employee Benefits	Mandatory	July 2016	1 January 2018
IPSAS 40 – Public Sector Combinations	May early adopt	January 2017	1 January 2019
2014 Improvements to IPSASs ⁽¹⁾	Mandatory	January 2015	1 January 2015
2015 Improvements to IPSASs ⁽²⁾	Mandatory	April 2016	1 January 2016

⁽¹⁾ All of the amendments in the 2014 Improvements to IPSASs are effective for annual periods beginning on or after 1 January 2015. The following documents have been amended: IPSAS 1, IPSAS 17, IPSAS 28 and IPSAS 31.

⁽²⁾ All of the amendments in the 2015 Improvements to IPSASs are effective for annual periods beginning on or after 1 January 2016. The following documents have been amended: Conceptual Framework, General Improvements to IPSAS (IPSAS 14, IPSAS 19, IPSAS 26, IPSAS 27, IPSAS 31 and IPSAS 32) and IPSAS/Government Finance Statistics Alignment (IPSAS 12, IPSAS 17 and IASB Improvements (IPSAS 17 and IPSAS 27)).

Prior to using this checklist, refer to the IPSASB website to ensure no other effective IPSAS have been issued between the date of this checklist and the date the financial statements were authorized for issue.

Each item should be answered with a tick in the appropriate column:

Yes = Disclosure has been made. Reference should be made to the relevant note in which the requirement has been met.

No = Disclosure has not been made even though it is mandatory for the entity to make such a disclosure. Any item marked 'No' should be explained (for example, amount deemed immaterial) on the checklist or on a separate working paper, including the amounts or percentage involved, to help make an assessment of overall compliance with IPSAS.

N/A = The question is not applicable to the entity or disclosure is not mandatory for the entity and has not been made.

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IPSAS 1 – Presentation of financial statements

Identification and components of financial statements

1	IPSAS 1.61	Are the financial statements identified clearly (using an unambiguous title) and distinguished from other information in the same document.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	IPSAS 1.21	Do the financial statements identify clearly and include all of the following (a complete set of financial statements comprises):			
		a. A statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A statement of financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A statement of changes in net assets/equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. When the entity makes publicly available its approved budget, a comparison of budget and actual amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Notes, comprising a summary of significant accounting policies and other explanatory notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Comparative information with respect to the preceding period (as specified in paragraphs 1.53 and 1.53A)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		An entity may use different names to describe the individual financial statements, for example, the statement of financial position may also be referred to as the balance sheet or as the statement of assets and liabilities (IPSAS 1.22).			
3	IPSAS 1.21(e)	When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either:			
		a. As a separate additional financial statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		b. As a budget column in the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	IPSAS 1.63	If it is necessary for a proper understanding of the information presented, does the entity display prominently and repeat the following:			
		a. The name of the reporting entity or other means of identification, and any change in that information from the end of the preceding reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Whether the financial statements cover the individual entity or a group of entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The end of the reporting period or the period covered by the financial statements or notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 4	d. The presentation currency, as defined in IPSAS 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The level of rounding used in the presenting of amounts in the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		The requirements of IPSAS 1.63 are usually met by presenting page headings and abbreviated column headings on each page of the financial statements (IPSAS 1.64).			
		Entity information			
5	IPSAS 1.150	If not disclosed elsewhere in information published with the financial statements, does the entity disclose the following:			
		a. The domicile of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The legal form of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The jurisdiction within which it operates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The nature of the entity's operations and its principal activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The name of the controlling entity and the ultimate controlling entity of the economic entity (where applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. If it is a limited life entity, information regarding the length of its life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Compliance with IPSAS			
6	IPSAS 1.27 IPSAS 1.29 IPSAS 1.127	Does the entity provide additional disclosures if the requirements in the IPSAS are insufficient to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial position and financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	IPSAS 1.28	Does the entity disclose an explicit and unreserved statement of compliance with the IPSAS.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.28	The entity is not allowed to describe financial statements as complying with IPSAS unless they comply with all the requirements of IPSAS.			
8	IPSAS 1.31 IPSAS 1.32	In the extremely rare circumstances in which management concludes that compliance with a requirement in a Standard would be so misleading that it would conflict with the objective of financial statements set out in this IPSAS, and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:			
		a. That management concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. That it complies with applicable IPSAS, except that it departs from a requirement of IPSAS to achieve a fair presentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The title of the IPSAS from which the entity departs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The nature of the departure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The treatment that the IPSAS would require	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. The reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in this IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. The treatment adopted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h. The financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement, for each period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	IPSAS 1.33 IPSAS 1.32			
	If the entity departed from a requirement of IPSAS in a prior period, and the departure affects the amounts recognized in the financial statements for the current reporting period, does the entity disclose:			
	a. The title of the IPSAS from which the entity has departed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The nature of the departure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The treatment that the IPSAS would require	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in this IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The treatment adopted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. For each period presented, the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	IPSAS 1.35			
	In the extremely rare circumstances in which management concludes that compliance with a requirement in a Standard would be so misleading that it would conflict with the objective of financial statements set out in this IPSAS, but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing all of the following:			
	a. The title of the IPSAS in question	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The nature of the requirement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The reason why management concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in this IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. For each period presented, the adjustments to each item in the financial statements that management concluded would be necessary to achieve a fair presentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Going concern			
	IPSAS 1.38 IPSAS 14.18			
	The entity does not prepare its financial statements on a going concern basis if management determines after the reporting period either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.			
11	IPSAS 1.38			
	Does the entity disclose material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	IPSAS 1.38			
	If the financial statements are not prepared on a going concern basis, does the entity disclose:			
	a. The fact that the financial statements are not prepared on a going concern basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The basis on which the financial statements are prepared	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The reason why the entity is not regarded as a going concern	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Reporting period			
13	IPSAS 1.66			
	If the entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, does the entity disclose:			
	a. The reporting period covered by the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The reason for using longer or shorter periods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The fact that amounts presented in the financial statements are not entirely comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Comparative information			
14	IPSAS 1.53			
	Does the entity disclose comparative information for the previous period for all amounts reported in the financial statements, unless an IPSAS permits or requires otherwise.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	IPSAS 1.53			
	Does the entity include comparative information for narrative and descriptive information, if it is relevant to an understanding of the current reporting period's financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	IPSAS 1.53A			
	As a minimum, does the entity present comparative information for the following			
	a. Statement of financial position with comparative information for the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Statement of financial performance with comparative information for the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Cash flow statement with comparative information for the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Statement of changes in net assets/equity with comparative information for the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	IPSAS 1.55			
	If the presentation or classification of items in the financial statements is amended and comparative amounts are reclassified (unless the reclassification cannot be applied after making every reasonable effort to do so), does the entity disclose:			
	a. The nature of the reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The amount of each item or class of items that is reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The reason for the reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
18	IPSAS 1.56	If the entity cannot reclassify comparative amounts after making every reasonable effort to do so, does the entity disclose:		
	a. The reason for not reclassifying the amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The nature of the adjustments that would have been made if the amounts were reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consistency of presentation				
IPSAS 1.42	The entity presents and classifies items the same in the financial statements from one reporting period to the next unless it is apparent, following a significant change in the nature of the operations of the entity or a review of its financial statement demonstration, that another presentation or classification is more appropriate, or unless a change in presentation is required by IPSAS.			
19	IPSAS 1.42	Does the entity retain in the financial statements from one period to the next:		
	a. The presentation of items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The classification of items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Date of authorization				
20	IPSAS 14.26	Does the entity disclose:		
	a. The date when the financial statements were authorized for issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Who authorized the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The fact that the entity's owners or others have the power to amend the financial statements after issue, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statement of financial position				
21	IPSAS 1.45	Does the entity present each material class of similar items separately in the statement of financial position.		
22	IPSAS 1.45	Does the entity present items of a dissimilar nature or function separately in the statement of financial position, unless they are immaterial.		
23	IPSAS 1.48	Unless required or permitted by another IPSAS, does the entity present items separately, and not offset assets and liabilities.		
IPSAS 28.47 IPSAS 29.38	Guidance on offsetting a financial asset and a financial liability is in IPSAS 1.49 – 1.52, IPSAS 28.47 and IPSAS 29.38.			
Current/non-current distinction				
24	IPSAS 1.70	If the entity does not present separately current and non-current assets in its statement of financial position, does it present all assets in order of liquidity.		
25	IPSAS 1.70	The entity presents current and non-current assets separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.		
IPSAS 1.70	If the entity separately presents current and non-current assets, and current and non-current liabilities in its statement of financial position, does the entity:			
26	IPSAS 1.76	a. Classify an asset as current when it:		
	(i) Is expected to be realized in, or is intended for sale or consumption in, the entity's normal operating cycle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Is held primarily for being traded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Is expected to be realized within 12 months after the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	(iv) Is cash or a cash equivalent asset unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	IPSAS 1.79	Current assets also include assets held primarily for trading and the current portion of non-current financial assets.		
28	IPSAS 1.80	b. Classify a liability as current when it:		
	(i) Is expected to be settled in the entity's normal operating cycle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Is held primarily for being traded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Is due to be settled within 12 months after the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	(iv) Is not attached to an unconditional right to defer settlement of the liability for at least 12 months after the reporting period; terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	IPSAS 1.82	Other current liabilities are not settled as part of the normal operating cycle, but are due for settlement within 12 months after the reporting period or held primarily for the purpose of trading. Some of the examples include financial liabilities classified as held for trading in accordance with IPSAS 29, bank overdrafts, and the current portion of non-current financial liabilities, dividends or similar distributions payable, income taxes and other non-trade payables. Financial liabilities that provide financing on a long-term basis (i.e., are not part of the working capital used in the entity's normal operating cycle), and are not due for		

		Disclosure made		
		Yes	No	N/A
	settlement within 12 months after the reporting date, are non-current liabilities, subject to paragraphs 1.85 and 1.86.			
30	IPSAS 1.83 c. Classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if:			
	(i) The original term was for a period longer than 12 months	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) An agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the financial statements are authorized for issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.84 However, if the entity expects, and has the discretion to refinance or roll over an obligation for at least 12 months after the reporting period under an existing loan facility, a financial liability is classified as non-current.			
31	IPSAS 1.85 d. Classify its long-term liability as current, if the entity breaches a long-term loan agreement on or before the end of the reporting period with the effect that the liability becomes payable on demand, even if the lender agrees, after the reporting period and before the authorization of the financial statements for issue, not to demand payment as a consequence of the breach.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.86 However, an entity classifies a long-term loan arrangement as non-current if:			
	a. The lender agreed by the end of the reporting period to provide a period of grace ending at least 12 months after the reporting period, within which the entity can rectify the breach			
	b. During the grace period, the lender cannot demand immediate repayment			
32	IPSAS 1.71 Does the entity disclose the amount expected to be recovered or settled after more than 12 months for each asset and liability line item that combines amounts expected to be recovered or settled within 12 months and amounts expected to be recovered or settled more than 12 months after the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33	IPSAS 36.21 Does the entity classify investments in associates accounted for using the equity method as non-current assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Information to be presented on the face of the statement of financial position			
34	IPSAS 1.88 As a minimum, does the entity include the following line items in its statement of financial position:			
	a. Property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Financial assets (excluding amounts shown under (e), (g), (h) and (i))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. Investments accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Inventories	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. Recoverables from non-exchange transactions (taxes and transfers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h. Receivables from exchange transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. Cash and cash equivalents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	j. Taxes and transfers payable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	k. Payables under exchange transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	l. Provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	m. Financial liabilities (excluding amounts shown under (j), (k), and (l))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	n. Minority interest (non-controlling interest), presented within net assets/equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	o. Net assets/equity attributable to owners of the controlling entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.90 An entity may amend the descriptions and ordering of items or aggregation of similar items, according to the nature of the entity and its transactions, to provide information that is relevant to an understanding of the entity's financial position.			
35	IPSAS 1.89 Does the entity present additional line items, headings and subtotals in the statement of financial position if such presentation is relevant to an understanding of the entity's financial position.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Information presented either in the statement of financial position or in the notes			
36	IPSAS 1.93 Does the entity disclose further subclassifications of the line items presented, classified in a manner appropriate to the entity's operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Statement of financial performance			
37	IPSAS 1.45 Does the entity present each material class of similar items separately in the statement of financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38	IPSAS 1.45 Does the entity present items of a dissimilar nature or function separately in the statement of financial performance, unless they are immaterial.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made			
		Yes	No	N/A	
39	IPSAS 1.48	Unless required or permitted by another IPSAS, does the entity present revenue and expenses separately, and not offset them.			
	IPSAS 1.50	<p>Examples of items that are offset include the following:</p> <p>a. Gains and losses on the disposal of non-current assets, including investments and operating assets, are reported by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses</p> <p>b. Expenditure related to a provision that is recognized in accordance with IPSAS 19 and reimbursed under a contractual arrangement with a third party (for example, a supplier's warranty agreement) may be netted against the related reimbursement</p> <p>c. Gains and losses arising from a group of similar transactions are reported on a net basis, for example, foreign exchange gains and losses or gains and losses arising on financial instruments held for trading</p>			
	IPSAS 1.51				
40	IPSAS 1.99				Does the entity include all items of revenue and expense in a reporting period in the surplus or deficit (unless an IPSAS requires otherwise).
	IPSAS 1.100	<p>IPSAS 3 specifies two circumstances in which the entity recognizes items outside of surplus or deficit – corrections of errors and the effect of changes in accounting policies.</p> <p>Some items are required to be recognized directly as changes in net assets/equity. The statement of changes in net assets/equity comprises revenue and expenses (including reclassification adjustments) that are not recognized in surplus or deficit as required or permitted by other IPSAS. These items include:</p> <p>a. Changes in revaluation surplus (see IPSAS 17 and IPSAS 31)</p> <p>b. Actuarial gains and losses on defined benefit plans recognized under IAS 19.93A</p> <p>c. Gains and losses arising from translating the financial statements of a foreign operation (see IPSAS 4)</p> <p>d. Gains and losses on remeasuring available-for-sale financial assets (see IPSAS 29)</p> <p>Information to be presented on the face of the statement of financial performance</p>			
	IPSAS 1.101				
	IPSAS 1.123				
	IPSAS 28.40				Interest, dividends or similar distributions, losses, and gains relating to a financial instrument or a component that is a financial liability shall be recognized as revenue or expense in surplus or deficit. Distributions to holders of an equity instrument shall be recognized by the entity directly in net assets/equity. Transaction costs incurred on transactions in net assets/equity shall be accounted for as a deduction from net assets/equity.
41	IPSAS 1.102	As a minimum, does the entity include the following line items in the statement of financial performance:			
		a. Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Finance costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 36.16	c. Share of the surplus or deficit of associates and joint ventures accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The pre-tax gain or loss recognized on the disposal of the assets or settlement of liabilities attributable to discontinuing operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 28.45	An entity may classify dividends recognized as an expense either with interest on other liabilities, or as a separate item in the statement of financial performance. Disclosure of interest and dividends is subject to the requirements of IPSAS 1 and IPSAS 30. In some circumstances, because of differences between interest and dividends with respect to matters such as tax deductibility, it is desirable to disclose them separately within the statement of financial performance.			
42	IPSAS 1.103	Have the following line items been included as allocations of surplus or deficit for the period in the statement of financial performance:			
		a. Surplus or deficit attributable to non-controlling interest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Surplus or deficit attributable to owners of the controlling entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43	IPSAS 1.104	Does the entity present additional line items, headings and subtotals in the statement of financial performance if such presentation is relevant to an understanding of the entity's financial performance.			
		Information to be presented either on the face of the statement of financial performance or in the notes			
44	IPSAS 1.106	If items of revenue and expense are material, does the entity disclose the following information:			
		a. The amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of the item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45	IPSAS 1.107	Circumstances that may result in the separate disclosure of items of revenue and expense:			

		Disclosure made		
		Yes	No	N/A
	a. The write-down of inventories to net realizable value or property, plant and equipment to recoverable amount, as well as reversals of such write-downs			
	b. A restructuring of the activities of the entity and reversals of any provisions for the costs of restructuring			
	c. Disposals of items of property, plant and equipment			
	d. Disposals of investments			
	e. Discontinued operations			
	f. Litigation settlements			
	g. Other reversals of provisions			
46	IPSAS 1.108 Does the entity present, on the face of the statement of financial performance or in the notes, a subclassification of total revenue (classified in a manner appropriate to the entity's operations)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47	IPSAS 1.109 Does the entity present or disclose an analysis of expenses using a classification (whichever is reliable and more relevant) based on either:			
	IPSAS 1.112 a. The nature of expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	IPSAS 1.113 b. The function of expenses within the entity (in which case, the entity discloses as a minimum its cost of sales)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48	IPSAS 1.110 Does the entity present the analysis of expenses, as described in IPSAS 1.109, in its statement of financial performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49	IPSAS 1.115 If the entity classifies expenses by function, does it disclose additional information on the nature of expenses, including:			
	a. Depreciation and amortization expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Employee benefits expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50	IPSAS 1.117 Does the entity disclose either on the face of the statement of financial performance or the statement of changes in net assets/equity, or in the notes, the following information:			
	a. The amount of dividends or similar distributions recognized as distributions to owners during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The related amount per share	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statement of changes in net assets/equity				
51	IPSAS 1.45 Does the entity present each material class of similar items separately in the statement of changes in net assets/equity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52	IPSAS 1.45 Does the entity present items of a dissimilar nature or function separately in the statement of changes in net assets/equity, unless they are immaterial.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53	IPSAS 1.118 Does the statement of changes in net assets/equity show:			
	a. Surplus or deficit for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Each item of revenue and expense for the period that, as required by other Standards, is recognized directly in net assets/equity, and the total of these items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Total revenue and expense for the period (sum of (a) and (b) above), showing separately the total amounts attributable to owners of the controlling entity and to minority interest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 3.27 d. For each component of net assets/equity, the effects of changes in accounting policies and corrections of errors recognized in accordance with IPSAS 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54	IPSAS 1.119 Does the entity disclose, either in the statement of changes in net assets/equity, or in the notes:			
	a. The amount of transactions with owners acting in their capacity as owners, showing separately distributions to owners during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The balance of accumulated surpluses or deficits at the beginning of the period and at the reporting date, and the changes during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The extent to which the components of net assets/equity are separately disclosed, a reconciliation between the carrying amount of each component of net assets/equity at the beginning and the end of the period, separately disclosing each change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 28.40 IPSAS 28.40A	Distributions to holders of an equity instrument shall be debited by the entity directly to net assets/equity. Transaction costs incurred on transactions in net assets/equity shall be accounted for as a deduction from net assets/equity. Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with the relevant or national accounting standard dealing with income taxes.		
55	IPSAS 28.44 IPSAS 1.120 Does the entity separately disclose the amount of transaction costs accounted for as a deduction from net assets/equity in the reporting period in the statement of changes in equity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
56	IPSAS 28.44 The amount of transaction costs accounted for as a deduction from net assets/equity in the period is disclosed separately on the face of the statement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
57	IPSAS 28.B11	Does an entity that is a co-operative disclose the amount, timing and reason for transfer when a change in the redemption prohibition leads to a transfer between financial liabilities and net assets/equity.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Notes to the financial statements				
IPSAS 1.28 IPSAS 1.129 IPSAS 1.132	<p>Notes are normally presented in the following order, which assists users in understanding the financial statements and comparing them with financial statements of other entities:</p> <p>a. A statement of compliance with IPSAS</p> <p>b. A summary of significant accounting policies applied</p> <p>c. Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented</p> <p>d. Other disclosures, including:</p> <p>(i) Contingent liabilities and unrecognized contractual commitments</p> <p>(ii) Non-financial disclosures, such as the entity's financial risk management objectives and policies</p>			
58	IPSAS 1.127	Do the notes to the financial statements disclose:		
	a.	The basis of preparation of the financial statements		
	b.	The specific accounting policies used		
	c.	The information required by IPSAS that is not presented in the statement of financial position, statement of financial performance, statement of changes in net assets/equity or the statement of cash flows		
	d.	The additional information that is not presented in the statement of financial position, statement of financial performance, statement of changes in net assets/equity or the statement of cash flows but is relevant to an understanding of any of them		
59	IPSAS 1.128	Does the entity present notes to the financial statements in a systematic manner, as far as practical.		
60	IPSAS 1.128	Does the entity cross-reference each item in the statement of financial position, statement of financial performance, statement of changes in net assets/equity and statement of cash flows to any related information in the notes.		
Net assets/equity				
61	IPSAS 1.95 IPSAS 1.98	If the entity has no share capital, it shall disclose net assets/equity, either on the face of the statement of financial position or in the notes, showing separately:		
	a.	Contributed capital, being the cumulative total at the reporting date of contributions from owners, less distributions to owners		
	b.	Accumulated surpluses or deficits		
	c.	Reserves, including a description of the nature and purpose of each reserve within net assets/equity		
	d.	Minority interests (non-controlling interest)		
62	IPSAS 1.98	If the entity has share capital, does the entity disclose, in addition to the disclosures required in item 1.13, all of the following information for each class of share capital:		
	a.	The number of shares authorized		
	b.	The number of shares issued and fully paid, and issued but not fully paid		
	c.	Par value per share or that the shares have no par value		
	d.	A reconciliation of the shares outstanding at the beginning and at the end of the year		
	e.	The rights, preferences and restrictions attaching to that class, including restrictions on the distribution of dividends and the repayment of capital		
	IPSAS 28.39	f. Shares in the entity held by the entity or by its controlled entities or associates ('treasury shares')		
	g.	Shares reserved for issue under options and contracts for the sale of shares, including terms and amounts		
63	IPSAS 1.98	Does the entity disclose the nature and purpose of each reserve within net assets/equity.		
64	IPSAS 28.39 IPSAS 20.27	Does the entity provide disclosures in accordance with IPSAS 20, if the entity reacquires its own shares from related parties.		
Capital				
65	IPSAS 1.148A	Does the entity disclose information that enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
66	IPSAS 1.148B	Does the entity disclose the following, based on the information provided internally to the entity's key management personnel:		
	a. Qualitative information about its objectives, policies and processes for managing capital, including (but not limited to):			
	(i) A description of what it manages as capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) If the entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) How it is meeting its objectives for managing capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Summary of quantitative data about what it manages as capital – some entities regard some financial liabilities (for example, some forms of subordinated debt) as part of capital while other entities regard capital as excluding some components of equity (for example, components arising from cash flow hedges)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Any changes in (a) and (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Whether during the period it complied with any externally imposed capital requirements to which it is subject	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. If the entity did not comply with the externally imposed capital requirements to which it is subject, the consequences of such non-compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
67	IPSAS 1.148C	The entity may manage capital in many ways and be subject to a number of different capital requirements. For example, a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may operate in several jurisdictions. If an aggregate disclosure of capital requirements and how the entity manages capital does not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity discloses separate information for each capital requirement to which the entity is subject.		
	IPSAS 1.148B (a)(ii)	Externally imposed capital requirements, referred to in IPSAS 1.148(a)(ii) only reflect capital requirements imposed by a regulator or a prudential supervisor. Capital requirements, as imposed by a bank or creditor, are considered a contractual obligation and are therefore not in the scope of IPSAS 1.148(a)(ii).		
68	IPSAS 3.44 IPSAS 3.45	Does the entity disclose the following information for a change in accounting estimates that have an effect in the current period or is expected to have an effect in future periods:		
	a. The nature of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The amount of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	c. If applicable, the fact that the amount of the effect in future periods is not disclosed because estimating it requires undue cost or effort	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69	IPSAS 17.91 IPSAS 31.120	In accordance with IPSAS 3, the entity discloses the nature and effect of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in subsequent periods. Such disclosure may arise from changes in estimates with respect to:		
	a. Residual values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The estimated costs of dismantling, removing or restoring items of property, plant and equipment			
	c. Useful lives			
	d. Depreciation/amortization methods			

IPSAS 2 – Cash flow statements

70	IPSAS 1.45	Does the entity present each material class of similar items separately in the cash flow statement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
71	IPSAS 1.45	Does the entity present items of a dissimilar nature of function separately in the cash flow statement, unless they are immaterial.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Presentation					
72	IPSAS 2.18	Are the cash flows during the period classified by operating, investing and financing activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 2.8	IPSAS 2.22	Definitions of different categories of cash flows are presented in IPSAS 2.8 and examples are presented in IPSAS 2.22.			
73	IPSAS 2.27	Does the entity report cash flows from operating activities using either:			
		a. The direct method, disclosing major classes of gross cash receipts and gross cash payments (this method is encouraged)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		b. The indirect method, in which the entity adjusts surplus or loss for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing or financing cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
74	IPSAS 2.31	Does the entity report major classes of gross receipts and gross cash payments arising from investing and financing activities separately, except where disclosed on a net basis as allowed by IPSAS 2.32 and IPSAS 2.35.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75	IPSAS 2.32	Are cash flows arising from the following operating, investing or financing activities reported on a net basis:			
		a. Cash receipts and payments on behalf of customers, if the cash flows reflect the activities of the customer rather than those of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
76	IPSAS 2.35	Cash flows arising from each of the following activities of a public financial institution may be reported on a net basis:			
		a. Cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The placement of deposits with and withdrawal of deposits from other financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Cash advances and loans made to customers, and the repayment of those advances and loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Components of cash and cash equivalents					
IPSAS 2.10		Bank borrowings are generally considered to be financing activities. However, in some countries, bank overdrafts, which are repayable on demand form an integral part of an entity's cash management. In these circumstances, bank overdrafts are included as a component of cash and cash equivalents. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn.			
77	IPSAS 2.56	Does the entity disclose the components of cash and cash equivalents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
78	IPSAS 2.57	Does the entity disclose the policy for determining the composition of cash and cash equivalents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
79	IPSAS 2.56	Does the entity reconcile the amounts of cash and cash equivalents in the cash flow statement with the equivalent items in the statement of financial position.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Acquisitions of controlled entities and other operating units					
80	IPSAS 2.49	Have the aggregate cash flows arising from acquisitions of controlled entities or other operating entities been presented separately and classified as investing activities in the statement of cash flows.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 2.49		An entity presents any cash flows associated with changes in ownership interest as investing activities.			
81	IPSAS 2.50	Does the entity disclose the following information, in aggregate, from acquisitions of controlled entities or other operating units during the period:			
		a. The total purchase consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The portion of the purchase consideration discharged by means of cash and cash equivalents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of cash and cash equivalents in the controlled entity or operating unit acquired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of the assets and liabilities, other than cash or cash equivalents, recognized by the controlled entity or operating unit acquired, summarized by each major category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
Disposals of controlled entities and other operating units				
82	IPSAS 2.49	Have the aggregate cash flows arising from disposals of controlled entities or other operating units been presented separately and classified as investing activities in the statement of cash flows.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 2.52	It has to be noted that cash flows arising from changes in ownership interests in a controlled entity that do not result in a loss of control shall be classified as cash flows from financing activities. This is applicable for instances where the controlled entity is held by an investment entity (see the definition in IPSAS 35.14), or through a controlled investment entity, and is required to be measured at fair value through surplus or deficit.		
83	IPSAS 2.50	Does the entity disclose the following information, in aggregate, for disposals of controlled entities or other operating units during the period:		
		a. The total disposal consideration		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The portion of the disposal consideration discharged by means of cash and cash equivalents		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of cash and cash equivalents in the controlled entity or operating unit disposed		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of the assets and liabilities, other than cash or cash equivalents, recognized by the controlled entity or operating unit disposed of, summarized by each major category		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 2.50A	An investment entity, as defined in IPSAS 35, need not apply IPSAS 2.50(c) or (d) to an investment in a controlled entity that is required to be measured at fair value through surplus or deficit.		
Other cash flow information				
84	IPSAS 2.40	Does the entity separately disclose the following:		
		a. Cash inflow from interest		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Cash outflow from interest		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Cash inflow from dividends or similar distributions		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Cash outflow from dividends or similar distributions		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
85	IPSAS 2.44 IPSAS 2.46	If the entity allocates tax cash flows over more than one class of activity, or all to operating activities, does the entity disclose the total amount of taxes paid.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
86	IPSAS 2.54	Are investing and financing transactions that do not require the use of cash or cash equivalents:		
		a. Excluded from the statement of cash flows		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
87	IPSAS 2.59	Does the entity disclose the following information, regarding significant cash and cash equivalent balances held, that are not available for use by the economic entity:		
		a. The amount		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A commentary by management		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
88	IPSAS 2.61	Does the entity disclose:		
		a. The amount of undrawn borrowing facilities that may be available for future operating activities and for settling capital commitments, and indicate any restrictions on the use of these facilities		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. [Deleted]		
		c. The amount and nature of restricted cash balances		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 3 – Accounting policies, changes in accounting estimates and errors

Summary of significant accounting policies

89	IPSAS 1.132	Does the entity disclose in the summary of significant accounting policies:			
		a. The measurement basis or bases (for example, historical cost, current cost, net realizable value, fair value or recoverable amount) used in preparing the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The extent to which the entity has applied any transitional provisions in any IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The other accounting policies used that are relevant to an understanding of the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.133	If an entity uses more than one measurement basis in the financial statements, it is sufficient to indicate the measurement basis of the categories of assets and liabilities to which each measurement basis is applied (for example, when particular classes of assets are revalued).			
90	IPSAS 1.136	Does the entity disclose each significant accounting policy that is not specifically required by IPSAS, but is selected and applied under IPSAS 3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
91	IPSAS 1.137	Does the entity disclose, along with its significant accounting policies or other notes, the judgments (apart from those involving estimations) by management that have the most significant effect on the amounts recognized in the financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.139	Some of the disclosures required by IPSAS 1.137 are required by other IPSAS. For example, IPSAS 38, Disclosure of Interests in Other Entities, requires an entity to disclose the judgment it has made in determining whether it controls another entity. Disclosure requirements relating to specific accounting policies are included in the subsequent sections of this checklist.			
		Changes in accounting policies			
	IPSAS 3.17	The entity changes an accounting policy, only if the change:			
		a. Is required by IPSAS			
		Or			
		b. Results in the financial statements providing reliable and more relevant information about the effects of transactions, other events and conditions on the entity's financial position, financial performance or cash flows			
92	IPSAS 3.27	If retrospective application is required, does the entity disclose the adjustment to the opening balance of each affected component of net assets/equity for the earliest prior period presented and the other comparative amounts for each prior period presented as if the entity had always applied the new accounting policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
93	IPSAS 3.33	If the initial application of an IPSAS (a) has an effect on the current period or any prior period presented, (b) would have such an effect except that it is impractical to determine the amount of the adjustment, or (c) might have an effect on future periods, does the entity disclose:			
		a. The title of the IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. That the change in accounting policy is in accordance with its transitional provisions, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The nature of the change in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The transitional provisions, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The transitional provisions that might have an effect on future periods, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The adjustment for each financial statement line item affected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The amount of the adjustment relating to periods before those presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. If retrospective application is impractical for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 3.33	Financial statements of subsequent periods need not repeat these disclosures.			
94	IPSAS 3.34	If a voluntary change in accounting policy (a) has an effect on the current period or any prior period, and (b) would have an effect on that period except that it is impractical to determine the amount of the adjustment, or (c) might have an effect on future periods, does the entity disclose:			
		a. The nature of the change in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons why applying the new accounting policy provides reliable and more relevant information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The adjustment for each financial statement line item affected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The adjustment relating to periods before those presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If retrospective application is impractical for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition, and a description of how and from when the change in accounting policy has been applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	IPSAS 3.34	Financial statements of subsequent periods need not repeat these disclosures.		
95	IPSAS 3.35 IPSAS 3.36	If the entity did not apply a new IPSAS that has been issued but is not yet effective, does the entity disclose this fact as well as:		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a. Known or reasonably estimable information relevant to assessing the possible impact that application of the new Standard will have on the entity's financial statements in the period of initial application			
	b. The title of the new IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The nature of the impending change or changes in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The date by which application of the IPSAS is required	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The date as at which it plans to adopt the IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Either:			
	(i) A discussion of the impact of the effect of the change(s) on its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	(ii) If such an impact is not known or reasonably estimable, a statement to that effect	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 3.36	If an IPSAS is not applicable to the entity, the entity discloses this fact.		
		Key estimation assumptions		
96	IPSAS 1.140	Does the entity disclose key assumptions about the future, and other sources of key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
97	IPSAS 1.140	For the assets and liabilities referred to in IPSAS 1.140, does the entity disclose:		
	a. Their nature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Their carrying amount as at the reporting date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 1.144	<p>An entity presents the disclosures under IPSAS 1.140 in a manner that helps users of financial statements to understand management's judgments about the future. The nature and extent of the disclosure varies according to the nature of the assumption and other circumstances.</p> <p>Examples of the types of disclosures made are:</p> <p>a. The nature of the assumption or other measurement uncertainty</p> <p>b. The sensitivity of carrying amounts to the methods, assumptions and estimates underlying their calculation, including the reasons for the sensitivity</p> <p>c. The expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year for the carrying amounts of the assets and liabilities affected</p> <p>d. The changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved</p> <p>Examples of key assumptions are:</p> <p>a. Future changes in salaries</p> <p>b. Future changes in prices affecting other costs</p> <p>c. Risk adjustments to cash flows</p> <p>d. Risk adjustments to discount rates</p>		
	IPSAS 1.148	Some key assumptions referred to in IPSAS 1.140 also require disclosures under other IPSAS. For example, IPSAS 19 requires disclosure, in certain circumstances, of major assumptions concerning future events affecting classes of provisions. IPSAS 17 requires disclosure of significant assumptions in estimating fair values of revalued items of property, plant and equipment. In addition, IPSAS 30 requires disclosure of significant assumptions applied in estimating fair values of financial assets and financial liabilities that are carried at fair value.		

IPSAS 4 – Foreign currency

	IPSAS 4.60	In a group, 'functional currency' refers to the functional currency of the controlling entity.			
98	IPSAS 4.61 IPSAS 29.10	Does the entity disclose the following information:			
		a. The amount of exchange differences recognized in surplus or deficit except for those arising on financial instruments measured at fair value through surplus or deficit in accordance with IPSAS 29	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Net exchange differences classified in a separate component of net assets/equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
99	IPSAS 4.62	If the presentation currency is different from the functional currency, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The functional currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The reason for using a different presentation currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
100	IPSAS 4.63	If there is a change in the functional currency of either the reporting entity or a significant foreign operation, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reason for the change in functional currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
101	IPSAS 4.64 IPSAS 4.44 IPSAS 4.48	If the entity presents its financial statements in a currency that is different from its functional currency, does it describe the financial statements as complying with IPSAS only if they comply with all the requirements of each applicable IPSAS, including the translation method set out in IPSAS 4.44 and IPSAS 4.48.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102	IPSAS 4.64 IPSAS 4.66	If the entity presents its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency, and the requirements of IPSAS 4.64 are not met, does the entity disclose:			
		a. That the information is supplementary information to distinguish it from the information that complies with the IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The currency in which the supplementary information is displayed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The functional currency and the method of translation used to determine the supplementary information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

IPSAS 5 – Borrowing costs

103	IPSAS 1.132 IPSAS 5.16	Does the entity disclose the accounting policy adopted for borrowing costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
104	IPSAS 5.40	If the entity capitalized borrowing costs during the reporting period, does it disclose:			
		a. The amount of borrowing costs capitalized during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The capitalization rate used to determine the amount of borrowing costs eligible for capitalization (when it was necessary to apply a capitalization rate to funds borrowed generally)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 9 – Revenue from exchange transactions

IPSAS
9.11

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services or use of assets) to another entity in exchange.

105 IPSAS
9.39

Does the entity disclose:

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| a. The accounting policies for recognizing revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. The methods used to determine the stage of completion of transactions involving the rendering of services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. The amount of each significant category of revenue recognized during the period, including revenue arising from: | | | |
| (i) The rendering of services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) The sale of goods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Interest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (iv) Royalties | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (v) Dividends or similar distributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. The amount of revenue arising from exchanges of goods or services included in each significant category of revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
-

Disclosure made

Yes No N/A

IPSAS 10 – Hyperinflation

106	IPSAS 10.36	Does the entity disclose:			
		a. That the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the reporting date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The identity and level of the price index at the reporting date, and the movement in the index during the current and the previous reporting periods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
107	IPSAS 10.12 IPSAS 10.28 IPSAS 10.29	Does the entity separately disclose the surplus or deficit on the net monetary position in the statement of financial performance (which results from the application of IPSAS 10.28-29).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
108	IPSAS 1.132	Does the entity disclose its accounting policy for its restatement approach.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

IPSAS 11 – Construction contracts

109	IPSAS 11.53	Does the entity present the following amounts for construction contracts separately in the statement of financial position: a. The gross amount due from customers for contract work as an asset b. The gross amount due to customers for contract work as a liability	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
110	IPSAS 11.50	Does the entity disclose: a. The amount of contract revenue recognized as revenue in the period b. The methods used to determine the contract revenue recognized in the period c. The methods used to determine the stage of completion of contracts in progress	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
111	IPSAS 11.51	Does the entity disclose the following for contracts in progress at the end of the reporting period: a. The aggregate amount of costs incurred and recognized surpluses (less recognized deficits) to date b. The amount of advances received c. The amount of retentions	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
112	IPSAS 11.56	Does the entity disclose any contingent assets and contingent liabilities in connection with construction contracts (e.g., warranty costs, claims, penalties or possible losses).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 12 – Inventories

113	IPSAS 12.48	Does the entity disclose:			
		a. The accounting policies for measuring inventories, including the cost formula used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 12.49	Common classifications of inventories are merchandise, production supplies, materials, work in progress and finished goods. A service provider may describe inventories as work in progress.			
	IPSAS 12.48	c. The carrying amount of inventories carried at fair value less costs to sell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of inventories recognized as an expense during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The amount of any write-down of inventories recognized as an expense in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The amount of any reversal of any write-down that is recognized in the statement of financial performance in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The circumstances or events that led to the reversal of a write-down of inventories	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The carrying amount of inventories pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 13 – Leases

Lease disclosures by lessors

Finance leases

114	IPSAS 13.48	Does the entity present assets held under a finance lease in the statement of financial position as a receivable at an amount equal to the net investment in the lease.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
115	IPSAS 13.60	For finance leases, does the entity disclose:			
		a. A reconciliation between the gross investment in the lease at the end of the reporting period, and the present value of minimum lease payments receivable at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The gross investment in the lease and the present value of minimum lease payments receivable at the end of the reporting period, for each of the following periods:			
		(i) Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The unearned finance revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The unguaranteed residual values accruing to the benefit of the lessor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The accumulated allowance for uncollectible minimum lease payments receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The contingent rents recognized in the statement of financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The lessor's material leasing arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
116	IPSAS 13.61	Does the entity disclose the gross investment less unearned revenue in new business added during the period, after deducting the relevant amounts for canceled leases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Operating leases

117	IPSAS 13.62	Does the lessor present assets subject to operating leases in the statement of financial position according to the nature of the asset.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
118	IPSAS 13.69	Does the lessor disclose the following information for operating leases:			
		a. The future minimum lease payments under non-cancelable operating leases in the aggregate and for each of the following periods:			
		(i) Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Total contingent rents recognized in the statement of financial performance in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A general description of the lessor's leasing arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sale and leaseback transactions

119	IPSAS 13.77	Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 13.78	Sale and leaseback transactions may trigger the separate disclosure criteria in IPSAS 1, which requires that the entity not offset revenue and expense, unless required or permitted by an IPSAS, and that the entity disclose material items of revenue or expense.			

Determining whether an arrangement contains a lease

120	IPSAS 1.132	Does the entity disclose its accounting policy for determining whether an arrangement contains a lease.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Lease disclosures by lessees

Finance leases

IPSAS 13.41	The requirements on disclosure under the following IPSAS also apply to assets acquired under finance leases: a. IPSAS 17, Property, Plant and Equipment b. IPSAS 26, Impairment of Cash-Generating Assets c. IPSAS 21, Impairment of Non-Cash-Generating Assets d. IPSAS 31, Intangible Assets e. IPSAS 16, Investment Property				
121	IPSAS 13.40	Does the lessee disclose the following information for finance leases:			
		a. For each class of asset, the net carrying amount at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A reconciliation between total minimum lease payments at the end of the reporting period and their present value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The total of future minimum lease payments at the reporting date and their present value, for each of the following periods:			
		(i) Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	(ii) Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The contingent rents recognized as an expense in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The total of future minimum sublease payments expected to be received under non-cancelable subleases at the reporting date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. A general description of the lessee's material leasing arrangements, including, but not limited to, the following:			
	(i) The basis on which contingent rent payable is determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The existence and terms of renewal or purchase options and escalation clauses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Restrictions imposed by lease arrangements, such as those concerning return of surplus, return of capital contributions, dividends or similar distributions, additional debt and further leasing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operating leases				
122	IPSAS 13.44	Does the lessee disclose the following information for operating leases:		
	a. The total of future minimum lease payments under non-cancelable operating leases for each of the following periods:			
	(i) Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The future minimum sublease payments expected to be received under non-cancelable subleases at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The lease and sublease payments recognized as an expense in the period, with separate amounts for:			
	(i) Minimum lease payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Contingent rents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Sublease payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. A general description of the lessee's significant leasing arrangements, including, but not limited to, the following:			
	(i) The basis on which contingent rent payable is determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The existence and terms of renewal or purchase options and escalation clauses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Restrictions imposed by lease arrangements, such as those concerning return of surplus, return of capital contributions, dividends or similar distributions, additional debt and further leasing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sale and leaseback transactions				
123	IPSAS 13.77	Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions.		
	IPSAS 13.78	Sale and leaseback transactions may trigger the separate disclosure criteria in IPSAS 1, which requires that an entity not offset revenue and expense, unless required or permitted by an IPSAS, and that the entity disclose material items of revenue or expense.		
	IPSAS 1.48			
	IPSAS 1.49			
	IPSAS 1.107			
Determining whether an arrangement contains a lease				
124	IPSAS 1.132	Does the entity disclose its accounting policy for determining whether an arrangement contains a lease.		

IPSAS 14 – Events after the reporting period

125		Does the entity disclose the date when the financial statements were authorized for issue and who gave that authorization. If another body has the power to amend the financial statements after issuance, the entity is required to disclose that fact.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
126	IPSAS 14.28	Have the disclosures in the financial statements been updated to reflect new information that has been received after the reporting period, but which relates to conditions that existed at the end of the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
127	IPSAS 14.30 IPSAS 14.31	If non-adjusting events after the reporting period are material, and thus non-disclosure could influence the economic decisions of users taken on the basis of the financial statements, does the entity disclose the following for each material category of non-adjusting event after the reporting period (IPSAS 14.31 provides examples of such events):			
		a. The nature of the event	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. An estimate of its financial effect, or a statement that such an estimate cannot be made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 16 – Investment property

IPSAS 16.85 The disclosures set out in items 129 – 132 apply in addition to those in IPSAS 13. Under IPSAS 13, an owner of an investment property provides lessor's disclosures about leases into which it has entered. Under IPSAS 13, an entity that holds an investment property under a finance or an operating lease provides lessee's disclosures for finance leases and lessor's disclosures for any operating leases into which it has entered.

		Disclosure made		
		Yes	No	N/A
128	IPSAS 16.86	Fair value model and cost model		
		Does the entity disclose:		
	a. Whether it applies the fair value model or the cost model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. If it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. If classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The methods and significant assumptions applied in determining the fair value of investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. A statement of whether fair value is supported by market evidence or is more heavily based on other factors (which the entity has to disclose) because of the nature of the property and lack of comparable market data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognized and relevant professional qualification, and who has recent experience in the location and category of the investment property being valued	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. If there is no valuation by an independent valuer as described in (f), that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h. The amounts recognized in surplus or deficit for:			
	(i) Rental revenue from investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental revenue during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Direct operating expenses (including repairs and maintenance) arising from investment property that do not generate rental revenue during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. The existence and amounts of restrictions on the realizability of investment property or the remittance of revenue and proceeds of disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	j. The contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Fair value model			
129	IPSAS 16.87	If the entity applies the fair value model, does it also reconcile the carrying amount of investment property at the beginning and end of the reporting period, showing the following:		
	a. Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognized in the carrying amount of an asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Additions resulting from acquisitions through entity combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Net gains or losses from fair value adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The net exchange differences arising on the translation of the financial statements into a different presentation currency and on the translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Transfers to and from inventories and owner-occupied property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
130	IPSAS 16.88	If the entity adjusts a valuation obtained for an investment property significantly for the financial statements, does the entity reconcile between the valuation obtained and the adjusted valuation included in the financial statements, showing separately:		
	a. The aggregate amount of any recognized lease obligations that have been added back	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Any other significant adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
131	IPSAS 16.89	In the exceptional cases in which the entity's policy is to account for investment properties at fair value, but because of the lack of a reliable measurement of fair value on a continuing basis, it measures investment property at cost less any accumulated depreciation and any accumulated impairment losses, does the entity disclose:		
	a. A reconciliation – relating to that investment property separately – of the carrying amount at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. A description of the investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. An explanation of why fair value cannot be determined reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. If possible, the range of estimates within which fair value is highly likely to lie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. On disposal of investment property not carried at fair value:			
	(i) The fact that the entity has disposed of investment property not carried at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The carrying amount of that investment property at the time of sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	(iii) The amount of gain or loss recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Cost model			
132	IPSAS 16.90			
	If the entity applies the cost model, does it disclose:			
	a. The depreciation methods used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The useful lives or the depreciation rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. A reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following:			
	(i) Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognized as an asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Additions resulting from acquisitions through public sector combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv) Depreciation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 21 IPSAS 26	(v) The amount of impairment losses recognized, and the amount of impairment losses reversed, during the period in accordance with IPSAS 21 or IPSAS 26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vi) The net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vii) Transfers to and from inventories and owner-occupied property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(viii) Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The fair value of investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 16.62	f. In the exceptional cases in which the entity cannot determine the fair value of the investment property reliably on a continuing basis, does the entity disclose:			
	(i) A description of the investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) An explanation of why fair value cannot be determined reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) If possible, the range of estimates within which fair value is highly likely to lie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 17 – Property, plant and equipment

133	IPSAS 17.88	For each class of property, plant and equipment, does the entity disclose:			
		a. The measurement bases used for determining the gross carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The depreciation methods used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The useful lives or the depreciation rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A reconciliation of the carrying amount at the beginning and end of the period showing:			
		(i) Additions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Acquisitions through public sector combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 17.44 IPSAS 17.54 IPSAS 17.55		(iv) Increases or decreases during the reporting period resulting from revaluations and from impairment losses (if any) recognized or reversed directly in net assets/equity in accordance with IPSAS 21 or IPSAS 26, as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(v) Impairment losses recognized in surplus or deficit during the period in accordance with IPSAS 21 or IPSAS 26, as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(vi) Impairment losses reversed in surplus or deficit during the period in accordance with IPSAS 21 or IPSAS 26, as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 17.90		(vii) Depreciation (whether recognized in surplus or deficit or as a part of the cost of other assets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(viii) The net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ix) Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 17.93		The entity discloses information on impaired property, plant and equipment in accordance with IPSAS 21 and IPSAS 26 in addition to the information required by IPSAS 17.88(e)(iv)-(vi).			
134	IPSAS 17.89	Does the entity disclose the following information for each class of property, plant and equipment recognized in the financial statements:			
		a. The existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of expenditures recognized in the carrying amount of an item of property, plant and equipment during its construction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of contractual commitments for the acquisition of property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If it is not disclosed separately on the face of the statement of financial performance, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
135	IPSAS 17.92	If a class of property, plant and equipment are stated at revalued amounts, does the entity disclose the following information:			
		a. The effective date of the revaluation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Whether an independent valuer was involved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The methods and significant assumptions applied in estimating the items' fair values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The extent to which the assets' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders or other equity holders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The sum of all revaluation surpluses for individual items of property, plant and equipment within that class	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The sum of all revaluation deficits for individual items of property, plant and equipment within that class	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
136	IPSAS 17.94	Does the entity disclose:			
		a. The carrying amount of temporarily idle property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The gross carrying amount of any fully depreciated property, plant and equipment that is still in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The carrying amount of property, plant and equipment retired from active use, and held for disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If the cost model is used, the fair value of property, plant and equipment, if fair value is materially different from the carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 18 – Segment reporting

IPSAS 18.6	If both consolidated financial statements of a government or other economic entity and the separate financial statements of the parent entity are presented together, segment information needs to be presented only on the basis of the consolidated financial statements.			
	Primary segment information			
137	IPSAS 18.52 Does the entity disclose segment revenue and segment expense for each segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
138	IPSAS 18.52 Does the entity disclose the following information for each segment separately:			
	a. Segment revenue from budget appropriation or similar allocation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Segment revenue from other external sources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Segment revenue from transactions with other segments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
139	IPSAS 18.56 Does the entity voluntarily disclose the nature and amount of any items of segment revenue and segment expense that are of such size, nature or incidence that their disclosure is relevant to explain the performance of each segment for the period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
140	IPSAS 18.45 Has the entity disclosed any segment specific accounting policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
141	IPSAS 18.53 Does the entity disclose the carrying amount of segment assets for each segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 18.54 Does the entity disclose the carrying amount of segment liabilities for each segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
142	IPSAS 18.55 Does the entity disclose the total cost incurred during the period to acquire segment assets that are expected to be used during more than one period for each segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 18 does not require a segment result to be disclosed. If a segment result is disclosed, it is an operating result that does not include finance charges.			
143	IPSAS 18.59 Does the entity voluntarily disclose segment cash flows consistent with the requirements of IPSAS 2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
144	IPSAS 18.60 If the entity does not disclose segment cash flows in accordance with IPSAS 2, does the entity voluntarily disclose the following about each reportable segment:			
	a. Segment expense for depreciation and amortization of segment assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Other significant non-cash expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Significant non-cash revenues that are included in segment revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
145	IPSAS 18.61 Does the entity disclose for each segment the aggregate of the entity's share of the net surplus or deficit of associates, joint ventures, or other investments accounted for under the equity method, if substantially all of those associates' operations are within that single segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
146	IPSAS 18.63 Does the entity disclose the aggregate investments in those associates and joint ventures, if the entity's aggregate share of the net surplus or deficit of associates, joint ventures, or other investments accounted for under the equity method is disclosed by reportable segment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
147	IPSAS 18.64 Does the entity present reconciliations between the following:			
	a. Segment revenue and the entity's revenue from external sources (including disclosure of the amount of entity revenue from external sources not included in any segment's revenue)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Segment expense and the comparable measure of entity expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Segment assets and the entity assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Segment liabilities and entity liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Additional segment information (secondary segment information)			
IPSAS 18.9 IPSAS 18.12 IPSAS 18.65	IPSAS 18 does not require the disclosure of information about secondary segments, but encourages certain minimum disclosures about both service segments and geographical segments. It is anticipated that segments will usually be based on the major goods and services the entity provided, the programs it operates or the activities it undertakes. However, in some organizations, a geographical or other basis may better reflect the basis on which services are provided and resources allocated within the entity.			
148	IPSAS 18.66 If an entity reports segment information on the basis of service segments, it is encouraged to report the following for each geographical segment that is reported internally to the governing body and the senior manager of the entity:			
	a. Segment expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Total carrying amount of segment assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Total outlay during the period to acquire segment assets that are expected to be used during more than one period (property, plant, equipment and intangible assets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
149	IPSAS 18.66 If an entity reports segment information on the basis of geographical segments or another basis not encompassed by item 148, it is encouraged to report the following for each major service segment that is reported internally to the governing body and the senior manager of the entity:			
	a. Segment expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Total carrying amount of segment assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 19 – Provisions, contingent liabilities and contingent assets

154	IPSAS 19.97	For each class of provision, does the entity disclose:			
		a. The carrying amount at the beginning and end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Additional provisions made in the reporting period, including increases to existing provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Amounts used (that is, incurred and charged against the provision) during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Unused amounts reversed during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The increase during the reporting period in the discounted amount arising from the passage of time and the effect of any change in the discount rate. Comparative information is not required.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
155	IPSAS 19.10 IPSAS 19.99	If an entity elects to recognize provisions for social benefits:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		a. Does the entity disclose the basis on which the provision has been recognized and the measurement basis adopted.			
		b. When the entity does not receive consideration equal to the value of goods or services provided for the provision of social benefit, does the entity make the disclosures required by IPSAS 19.97 and IPSAS 19.98.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
156	IPSAS 19.98	For each class of provision, does the entity disclose:			
		a. A brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits or service potential	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 19.58	b. An indication of the uncertainties about the amount or timing of those outflows. If it is necessary to provide adequate information, the entity discloses the major assumptions concerning future events	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
157	IPSAS 19.100 IPSAS 19.108	Unless the possibility of any outflow in settlement is remote, does the entity disclose for each class of contingent liability at the end of the reporting period:			
		a. A brief description of the nature of the contingent liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 19.44	b. An estimate of its financial effect, measured in accordance with the requirements for measuring provisions (under IPSAS 19.44-62)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The uncertainties relating to the amount or timing of any outflow	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The possibility of any reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If the entity does not disclose any of the information in (a) - (d), the fact that it is not practical to do so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
158	IPSAS 19.102	If a provision and a contingent liability arise from the same set of circumstances, does the entity make the disclosures required by IPSAS 19.97, 19.98, and 19.100, in a way that shows the link between the provision and the contingent liability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
159	IPSAS 19.105 IPSAS 19.108	If an inflow of economic benefits is probable, does the entity disclose:			
		a. A brief description of the nature of the contingent assets at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 19.44	b. An estimate of their financial effect, if practicable, measured in accordance with the requirements for measuring provisions (under IPSAS 19.44-62)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 19.108	c. If the entity does not disclose information in (a) and (b), the fact that it is not practicable to do so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
160	IPSAS 19.109	In extremely rare cases, some or all of the disclosures regarding provisions, contingent liabilities or contingent assets can prejudice seriously the position of the entity in a dispute with other parties. In such cases, does the entity disclose:			
		a. The general nature of the dispute	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The fact that, and the reason why, the information is not disclosed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

IPSAS 20 – Related Party Disclosures

162	IPSAS 20.25	Does the entity disclose related party relationships where control exists, irrespective of whether there are transactions between them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
163	IPSAS 20.14	Does the entity voluntarily disclose that it is economically dependent on another entity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 20.24	The requirement to disclose related party relationships under IPSAS 20 is in addition to the disclosure requirements in IPSAS 1 and IPSAS 38, for example.			
		Related party transactions			
164	IPSAS 20.27	If there are related party transactions during the reporting period with related parties, other than transactions that would occur within a normal supplier or client/recipient relationship on terms and conditions no more or less favorable than those which it is reasonable to expect the entity would have adopted if dealing with that individual or entity at arm's length in the same circumstances, does the entity disclose:			
		a. The nature of the related party relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The types of transactions that have occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The elements of the transactions necessary to clarify the significance of these transactions to its operations, and sufficient to enable the financial statements to provide relevant and faithfully representative information for decision-making and accountability purposes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
165	IPSAS 20.28	Does the entity disclose, for example, the following transactions, if they are with a related party:			
		a. Rendering or receiving of services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Purchases or transfers/sales of goods (finished or unfinished)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Purchases or transfers/sales of property and other assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Agency arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Transfer of research and development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. License agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Finance arrangements (including loans, capital contributions, grants in cash or in kind, and other financial support, including cost-sharing arrangements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. Provision of guarantees or collateral	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 20.30	The disclosed information about related party transactions should normally include the following information:			
		a. A description of the nature of the relationship with related parties involved in these transactions, for example, whether the relationship was one of a controlling entity, a controlled entity, an entity under common control or key management personnel			
		b. A description of the related party transactions within each broad class of transaction and an indication of the volume of the classes, either as a specific monetary amount or as a proportion of that class of transactions and/or balances			
		c. A summary of the broad terms and conditions of transactions with related parties, including disclosure of how these terms and conditions differ from those normally associated with similar transactions with unrelated parties			
		d. Amounts or appropriate proportions of outstanding items			
	IPSAS 20.32	Items of similar nature may be disclosed in aggregate, except when separate disclosure is necessary to provide relevant and faithfully representative information for decision-making and accountability purposes.			
	IPSAS 20.24	The requirement to disclose related party relationships under IPSAS 20 is in addition to the disclosure requirements in IPSAS 1 and IPSAS 38, for example.			
		Key management personnel			
166	IPSAS 20.34	Does the entity disclose:			
		a. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration within this category, showing separately major classes of key management personnel and including a description of each class	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The total amount of all other remuneration and compensation provided to key management personnel, and close members of the family of key management personnel, showing separately the aggregate amounts provided to:			
		(i) Key management personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Close members of the family of key management personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. In respect of loans that are not widely available to persons who are not key management personnel and loans whose availability is not widely known by members of the public, for each individual member of key management personnel and each close member of the family of key management personnel:			
		(i) The amount of loans advanced during the period, and terms and conditions thereof	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The amount of loans repaid during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

(iii) The amount of the closing balance of all loans and receivables

(iv) Where the individual is not a director or member of the governing body or senior management group of the entity, the relationship of the individual to such body or group

IPSAS 21 – Impairment of non-cash-generating assets

167	IPSAS 21.72A IPSAS 26.114 IPSAS 21.14 21.16	Does the entity disclose the criteria developed by the entity to distinguish non-cash-generating assets from cash-generating assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Cash-generating assets are assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.			
168	IPSAS 21.73	Does the entity disclose the following information for each class of assets: a. The amount of impairment losses recognized in surplus or deficit during the period and the line item(s) of the statement of financial performance in which those impairment losses are included b. The amount of reversals of impairment losses recognized in surplus or deficit during the period and the line item(s) of the statement of financial performance in which those impairment losses are reversed c. The amount of impairment losses on revalued assets recognized directly in revaluation surplus during the period d. The amount of reversals from impairment losses on revalued assets recognized directly in revaluation surplus during the period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
169	IPSAS 21. 72A	Does the entity disclose the criteria developed by the entity to distinguish cash-generating assets from non-cash-generating assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
170	IPSAS 21.76	If the entity reports segment information under IPSAS 18, does it disclose the following for each reportable segment: a. The amount of impairment losses recognized in surplus or deficit during the reporting period b. The amount of reversals of impairment losses recognized in surplus or deficit during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
171	IPSAS 21.77	If an impairment loss for a non-cash-generating asset is recognized or reversed during the period and is material, does the entity disclose: a. The events and circumstances that led to the recognition or reversal of the impairment loss b. The amount of the impairment loss recognized or reversed c. The nature of the asset d. If the entity reports segment information under IPSAS 18, the reportable segment to which the asset belongs e. Whether the recoverable service amount of the asset is its fair value less costs to sell or its value in use f. If recoverable amount is fair value less costs to sell, the basis used to determine fair value less costs to sell (such as whether fair value was determined by reference to an active market) g. If recoverable service amount is value in use, the approach used to determine value in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
172	IPSAS 21.78	Does the entity disclose the following information for the aggregate impairment losses and the aggregate reversals of impairment losses recognized for which no information is disclosed in accordance with IPSAS 21.77: a. The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses b. The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
173	IPSAS 21.79	Does the entity disclose the assumptions used to determine the recoverable amount of assets during the period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 22 – Information about the general government sector

IPSAS 22.2
IPSAS 22.15
IPSAS 22.37

IPSAS 22 establishes requirements for governments, which elect to disclose information about the General Government Sector (GGS) and prepare financial statements under the accrual basis of accounting as prescribed by IPSAS. The GGS comprises all organizational entities of the general government as defined in statistical bases of financial reporting. The Standard does not specify the manner in which the GGS disclosures shall be made. Governments electing to make GGS disclosures in accordance with this Standard may make such disclosures by way of either:

- a. Note disclosure
- b. Separate columns in the primary financial statements
- Or
- c. Otherwise, as considered appropriate in their jurisdiction

- 1742 IPSAS 22.35
- Does the entity's disclosures made in respect of the GGS include at least the following components:
- a. Assets by major class, showing separately the investment in other sectors Yes No N/A
 - b. Liabilities by major class Yes No N/A
 - c. Net assets/equity Yes No N/A
 - d. Total revaluation increments and decrements, and other items of revenue and expense recognized directly in net assets/equity Yes No N/A
 - e. Revenue by major class Yes No N/A
 - f. Expenses by major class Yes No N/A
 - g. Surplus or deficit Yes No N/A
 - h. Cash flows from operating activities by major class Yes No N/A
 - i. Cash flows from investing activities Yes No N/A
 - j. Cash flows from financing activities Yes No N/A

IPSAS 22.35

The manner of presentation of the GGS disclosures shall be no more prominent than the government's financial statements prepared in accordance with IPSAS.

- 175 IPSAS 22.40
- Does the entity disclose the significant controlled entities that are included in the GGS, and any changes in those entities from the prior period, together with an explanation of the reasons why any such entity that was previously included in the GGS is no longer included. Yes No N/A

Reconciliation to the consolidated financial statements

- 176 IPSAS 22.43
- Are the GGS disclosures reconciled to the consolidated financial statements of the government, showing separately the amount of the adjustment to each equivalent item in those financial statements. Yes No N/A

IPSAS 23 – Revenue from non-exchange transactions (taxes and transfers)

IPSAS 9.11	Non-exchange transactions are transactions in which one entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.				
177	IPSAS 23.106	Does the entity disclose either on the face of, or in the notes to, the financial statements:			
		a. The amount of revenue from non-exchange transactions recognized during the period by major classes showing separately:			
		(i) Taxes, showing separately major classes of taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Transfers, showing separately major classes of transfer revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of receivables recognized in respect of non-exchange revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of liabilities recognized in respect of transferred assets subject to conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of liabilities recognized in respect of concessionary loans that are subject to conditions on transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The amount of assets recognized that are subject to restrictions and the nature of those restrictions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The existence and amounts of any advance receipts in respect of non-exchange transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The amount of any liabilities forgiven	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
178	IPSAS 23.107	Does the entity disclose:			
		a. The accounting policies adopted for the recognition of revenue from non-exchange transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. For major classes of revenue from non-exchange transactions, the basis on which the fair value of inflowing resources was measured	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For major classes of taxation revenue that the entity cannot measure reliably during the period in which the taxable event occurs, information about the nature of the tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The nature and type of major classes of bequests, gifts and donations, showing separately major classes of goods in-kind received.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
179	IPSAS 23.108	Does the entity voluntarily disclose the nature and type of major classes of services in-kind received, including those not recognized.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 23.108	The extent to which an entity is dependent on a class of services in-kind will determine the disclosures it makes in respect of that class.				

IPSAS 24 – Presentation of budget information

IPSAS 24.3	IPSAS 24 applies to public sector entities that make their approved budget(s) publicly available, whether in accordance with legislative or other authoritative requirements imposed on the entity or on a voluntary basis. It requires such entities to make certain disclosures about budget and actual amounts in their financial statements or other reports.						
IPSAS 24.7	<p>IPSAS 24 defines the following terms:</p> <ul style="list-style-type: none"> ▶ 'Annual budget' means an approved budget for one year. It does not include published forward estimates or projections for periods beyond the budget period. ▶ 'Approved budget' means the expenditure authority derived from laws, appropriation bills, government ordinances and other decisions related to the anticipated revenue or receipts for the budgetary period. ▶ 'Original budget' is the initial approved budget for the budget period. ▶ 'Final budget' is the original budget, adjusted for all reserves, carry-over amounts, transfers, allocations, supplemental appropriations and other authorized legislative or similar authority, changes applicable to the budget period. 						
Presentation of a comparison of budget and actual amounts							
IPSAS 24.14	An entity shall present a comparison of the budget amounts and actual amounts, either as a separate additional financial statement or as additional budget columns in the financial statements.						
IPSAS 24.21	An entity shall present a comparison of budget and actual amounts as additional budget columns in the primary financial statements only where the financial statements and the budget are prepared on a comparable basis.						
IPSAS 24.31	All comparisons of budget and actual amounts shall be presented on a comparable basis to the budget.						
IPSAS 24.52	Disclosure of comparative information in respect of the previous period in accordance with the requirements of this Standard is not required.						
180	IPSAS 24.14	<p>Does the comparison of budget and actual amounts present separately for each level of legislative oversight:</p> <p>a. The original and final budget amounts</p> <p>b. The actual amounts on a comparable basis</p> <p>c. By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross-reference to those documents is made in the notes.</p>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
181	IPSAS 24.29	<p>Does the entity present an explanation of whether changes between the original and final budget are a consequence of reallocations within the budget, or of other factors:</p> <p>a. By way of note disclosure in the financial statements</p> <p>Or</p> <p>b. In a report issued before, at the same time as, or in conjunction with, the financial statements, and shall include a cross-reference to the report in the notes to the financial statements as a budget column in the financial statements</p> <p>Note disclosure of budgetary basis, period and scope</p>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
182	IPSAS 24.39	Does the entity explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
183	IPSAS 24.43	Does the entity disclose in notes to the financial statements the period of the approved budget.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
184	IPSAS 24.45	Does the entity identify in notes to the financial statements the entities included in the approved budget.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements							
IPSAS 24.47	Where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget shall be reconciled to the following actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences:						
185	IPSAS 24.47(a)	If the accrual basis is adopted for the budget, total revenues, total expenses, and net cash flows from operating activities, investing activities and financing activities.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
186	IPSAS 24.47 (b)	If a basis other than the accrual basis is adopted for the budget, net cash flows from operating activities, investing activities and financing activities.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 24.47	The reconciliation shall be disclosed on the face of the statement of comparison of budget and actual amounts, or in the notes to the financial statements.						

IPSAS 26 – Impairment of cash-generating assets

187	IPSAS 21.72A	Does the entity disclose the criteria developed by the entity to distinguish cash-generating assets from non-cash-generating assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 26.14	Cash-generating assets are assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.			
188	IPSAS 26.115	Does the entity disclose the following information for each class of assets: a. The amount of impairment losses recognized in surplus or deficit during the period and the line item(s) of the statement of financial performance in which those impairment losses are included b. The amount of reversals of impairment losses recognized in surplus or deficit during the period and the line item(s) of the statement of financial performance in which those impairment losses are reversed c. The amount of impairment losses on revalued assets recognized directly in revaluation surplus during the period d. The amount of reversals of impairment losses on revalued assets recognized directly in revaluation surplus during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
189	IPSAS 26.119	If the entity reports segment information under IPSAS 18, does it disclose the following for each reportable segment: a. The amount of impairment losses recognized in surplus or deficit during the reporting period b. The amount of reversals of impairment losses recognized in surplus or deficit during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
190	IPSAS 26.120	If an impairment loss for a cash-generating asset or a cash-generating unit is recognized or reversed during the period and is material, does the entity disclose: a. The events and circumstances that led to the recognition or reversal of the impairment loss b. The amount of the impairment loss recognized or reversed c. For a cash-generating asset: (i) The nature of the asset (ii) If the entity reports segment information under IPSAS 18, the reportable segment to which the asset belongs d. For a cash-generating unit: (i) A description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area or a reported segment) (ii) The impairment loss recognized or reversed by a class of assets and by reportable segment, if the entity reports segment information under IPSAS 18 (iii) If the aggregation of assets for identifying the cash-generating unit changed since the previous estimate of the cash-generating unit's recoverable amount, the entity discloses the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified e. Whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs to sell or its value in use f. If recoverable amount is fair value less costs to sell, the basis used to determine fair value less costs to sell (such as whether fair value was determined by reference to an active market) g. If recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate of value in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
191	IPSAS 26.121	Does the entity disclose the following information for the aggregate impairment losses and the aggregate reversals of impairment losses recognized for which no information is disclosed in accordance with IPSAS 26.120: a. The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses b. The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
192	IPSAS 26.122	Does the entity voluntarily disclose the assumptions used to determine the recoverable amount of assets during the period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
193	IPSAS 26.122A	If any portion of the goodwill acquired in an acquisition during the period has not been allocated to a cash-generating unit (group of units) at the end of the reporting period, is the amount of the unallocated goodwill disclosed together with the reasons why that amount remains unallocated.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
194	IPSAS 26.123	Does the entity disclose the following information for each cash-generating unit (group of units) for which the carrying amount of intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of intangible assets with indefinite useful lives: a. The carrying amount of goodwill allocated to the unit (group of units) b. The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
		c. The basis on which the unit's (group of units') recoverable amount has been determined (that is, value in use or fair value less costs to sell)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If the unit's (group of units') recoverable amount is based on value in use:		
		(i) Each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The period over which management has projected cash flows based on financial budgets/forecasts approved by management and, if a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(v) The justification for using any growth rate that exceeds the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market to which the unit (group of units) is dedicated		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(vi) The discount rate(s) applied to the cash flow projections		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If the unit's (group of units') recoverable amount is based on fair value less costs to sell, the methodology used to determine fair value less costs to sell. If fair value less costs to sell is not determined using an observable market price for the unit (group of units), does the entity disclose:		
		(i) Each key assumption on which management based its determination of fair value less costs to sell		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount:		
		(i) The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The value assigned to the key assumption		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the unit's (group of units') recoverable amount to be equal to its carrying amount		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
195	IPSAS 26.123(e)(ii)	If the entity determines fair value less costs to sell using discounted cash flow projections, does it disclose:		
		a. The period over which management projected cash flows		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The growth rate used to extrapolate cash flow projections		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The discount rate(s) applied to the cash flow projections		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
196	IPSAS 26.124	If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple cash-generating units (groups of units), and the amount allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose:		
		a. That fact		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
197	IPSAS 26.124	If the recoverable amounts of any of those units (groups of units) are based on the same key assumption(s) and the aggregate carrying amount of intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of intangible assets with indefinite useful lives, does the entity disclose:		
		a. That fact		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The key assumption(s)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units') carrying amounts to exceed the aggregate of their recoverable amounts:		
		(i) The amount by which the aggregate of the units' (groups of units') recoverable amounts exceeds the aggregate of their carrying amounts		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The value(s) assigned to the key assumption(s)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The amount by which the value(s) assigned to the key assumption(s) must change, after incorporating any consequential effects of the change on the other variables used to measure recoverable amount, in order for the aggregate of the units' (groups of units') recoverable amounts to be equal to the aggregate of their carrying amounts		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

IPSAS 27 – Agriculture

198	IPSAS 27.38	Does the entity disclose the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value less costs to sell of biological assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
199	IPSAS 27.39	Does the entity disclose a narrative description of each group of biological assets. The entity shall distinguish between consumable and bearer biological assets, and between biological assets held for sale and those held for distribution at no charge or for a nominal charge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
200	IPSAS 27.41	Does the entity provide a quantified description of each group of biological assets, distinguishing between consumable and bearer biological assets or between biological assets held for sale and those held for distribution at no charge or for a nominal charge.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
201	IPSAS 27.42	Does an entity when complying with IPSAS 27.30 and 27.41 distinguish between mature and immature biological assets as appropriate, and if so, the basis for making such distinctions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
202	IPSAS 27.44	If not disclosed elsewhere in information published with the financial statements, do the financial statements include: a. The nature of its activities involving each group of biological assets b. Non-financial measures or estimates of the physical quantities of: (i) Each group of the entity's biological assets at the end of the period (ii) Output of agricultural produce during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
203	IPSAS 27.45	Does the entity disclose the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
204	IPSAS 27.46	Does the entity disclose the fair value less costs to sell agricultural produce harvested during the period, determined at the point of harvest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
205	IPSAS 27.47	Does the entity disclose: a. The existence and carrying amounts of biological assets whose title is restricted b. The carrying amounts of biological assets pledged as security for liabilities c. The nature and extent of restrictions on the entity's use or capacity to sell biological assets d. The amount of commitments for the development or acquisition of biological assets e. The financial risk management strategies related to agricultural activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
206	IPSAS 27.48	Does the entity reconcile changes in the carrying amount of biological assets between the beginning and the end of the current period that includes at least: a. The gain or loss arising from changes in fair value less costs to sell (separately disclosed for bearer biological assets and consumable biological assets) b. Increases due to purchases c. Increases due to assets acquired through a non-exchange transaction d. Decreases due to sales e. Decreases due to distributions at no charge or for a nominal charge f. Decreases due to harvest g. Increases resulting from public sector combinations h. Net exchange differences arising on the translation of financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity i. Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
207	IPSAS 27.51	Does the entity disclose material items of revenue or expense that result from climatic, disease or other natural events and the nature of such item.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
208	IPSAS 27.49	Does the entity disclose, by group or otherwise, the amount of change in fair value less costs to sell included in surplus or deficit due to physical changes and due to price changes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disclosures when fair value cannot be measured reliably					
209	IPSAS 27.52 IPSAS 27.34	If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period (because fair value cannot be measured reliably), does the entity disclose the following information for such biological assets: a. A description of the biological assets b. An explanation why fair value cannot be measured reliably c. The range of estimates within which fair value is highly likely to lie, if possible d. The depreciation method used e. The useful lives or the depreciation rates used f. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
210	IPSAS 27.53	If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses during the current period, does the entity disclose:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Disclosure made		
		Yes	No	N/A
IPSAS 27.48	a. Any gain or loss recognized on disposal of such biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. A reconciliation of changes in the carrying amount of such biological assets between the beginning and the end of the current period that includes at least (comparative information is not required):			
	(i) Increases due to purchases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Increases due to assets acquired through a non-exchange transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Decreases due to sales and biological assets classified as held for sale in accordance with the relevant international or national standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv) Decreases due to distributions at no charge or for a nominal charge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(v) Decreases due to harvest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vi) Increases resulting from public sector combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vii) Net exchange differences arising on the translation of financial statements into a different presentation currency, and on translation of a foreign entity into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(viii) Impairment losses included in net surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ix) Reversals of impairment losses included in net surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(x) Depreciation included in net surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(xi) Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
211	IPSAS 27.54			
	If the fair value of biological assets previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measurable during the current period, does the entity disclose:			
	a. A description of the biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. An explanation of why fair value has become reliably measurable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The effect of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 28/29/30 – Financial instruments

IPSAS 29.10	A financial guarantee contract is defined as a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.			
212	IPSAS 1.132 Does the entity disclose its accounting policy for financial guarantee contracts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial instruments				
Classes of financial instruments and level of disclosure				
213	IPSAS 30.9 If disclosures are required by class of financial instrument, does the entity:			
	a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Provide sufficient information to permit reconciliation to the relevant items presented in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.AG1 - AG3	IPSAS 30.9 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and as such, are distinct from the categories of financial instruments specified in IPSAS 29. In determining classes of financial instruments, an entity, at minimum: a. Distinguishes between instruments measured at amortized cost from those measured at fair value b. Treats those financial instruments as a separate class or classes outside the scope of this IFRS The entity decides how much detail it provides to satisfy the requirements and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to strike a balance between overburdening financial statements with excessive detail that may not assist users of financial statements and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks.			
Significance of financial instruments for financial position and performance				
214	IPSAS 30.10 Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statement of financial position – categories of financial assets and financial liabilities				
215	IPSAS 30.11 IPSAS 29.10 Does the entity disclose the carrying amounts of each of the following categories, as defined in IPSAS 29.10:			
	a. Financial assets at fair value through surplus or deficit, showing separately:			
	(i) Those designated as such upon initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Those classified as held for trading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Held-to-maturity investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Loans and receivables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Available-for-sale financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. Financial liabilities at fair value through surplus or deficit, showing separately:			
	(i) Those designated as such upon initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Those classified as held for trading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Financial liabilities measured at amortized cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial assets or financial liabilities at fair value through surplus or deficit				
216	IPSAS 30.12 IPSAS 30.43(a) If the entity designated a loan or receivable (or a group of loans or receivables) at fair value through surplus or deficit, does it disclose:			
	a. The maximum exposure to credit risk of the loan or receivable (or group of loans or receivables) at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) that is attributable to changes in the credit risk of the financial asset determined either:			

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	(i) As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	(ii) Using an alternative method, the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.12	Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates.			
	d. The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the loan or receivable was designated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
217	IPSAS 30.13 IPSAS 29.10 If the entity has designated a financial liability as at fair value through surplus or deficit in accordance with IPSAS 29.10, does it disclose:			
	a. The change, during the reporting period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:			
	(i) As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or			
	(ii) Using an alternate method, the entity believes more faithfully represents the change in its fair value that is attributable to changes in the credit risk of the liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.13	Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, price of another entity's financial instrument, commodity price, foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund.			
	b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
218	IPSAS 30.14 Does the entity disclose:			
	a. The methods used to comply with the requirements in items 215(c) and 216(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. If the entity believes that the disclosure it has given to comply with the requirements in items 215(c) and 216(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in the credit risk, the reasons for reaching this conclusion and the factors the entity believes are relevant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Reclassification			
219	IPSAS 30.15 IPSAS 29.60 If the entity has reclassified a financial asset as one measured:			
	a. At cost or amortized cost, rather than at fair value			
	Or			
	b. At fair value, rather than at cost or amortized cost, does it disclose the amount reclassified into and out of each category and the reason for that reclassification.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
220	IPSAS 30.16 IPSAS 29.55 IPSAS 29.57 IPSAS 29.58 If the entity reclassifies a financial asset out of the fair value through surplus or deficit category or out of the available-for-sale category, it discloses:			
	a. The amount reclassified into and out of each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. For each reporting period until derecognition, the carrying amounts and fair values of all financial assets that the entity reclassified in the current and previous reporting periods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. If a financial asset is reclassified out of fair value through surplus or deficit due to rare circumstances, the facts and circumstances indicating that the situation was rare	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. For the reporting period when the financial asset was reclassified, the fair value gain or loss on the financial asset recognized in surplus or deficit or net assets/equity in that reporting period and in the previous reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. For each reporting period following the reclassification (including the reporting period in which the financial asset was reclassified) until derecognition of the financial asset, the fair value gain or loss that the entity would have recognized in surplus or deficit or in net assets/equity if the financial asset had not been reclassified, and the gain, loss, revenue and expense recognized in surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. The effective interest rate and estimated amounts of cash flows the entity expects to recover, as at the date of reclassification of the financial asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 29.55	The entity may reclassify a financial asset to which IPSAS 29.53(c) applies (except a financial asset as described in IPSAS 29.57) out of the fair value through surplus or deficit category only in rare circumstances.				
IPSAS 29.57	The entity may reclassify a financial asset to which IPSAS 29.53(c) applies that would have met the definition of loans and receivables (if the financial asset had not been required to be classified as held for trading at initial recognition) out of the fair value through surplus or deficit category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.				
IPSAS 29.58	The entity may reclassify a financial asset classified as available-for-sale that would have met the definition of loans and receivables (if it had not been designated as available-for-sale) out of the available-for-sale category to the loans and receivables category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.				
Derecognition					
221	IPSAS 30.17 IPSAS 29.17	If the entity transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition, does the entity disclose for each class of such financial assets:			
	a. The nature of the assets		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The nature of the risks and rewards of ownership to which the entity remains exposed		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. If the entity continues to recognize all of the assets, the carrying amounts of the assets and of the associated liabilities		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. If the entity continues to recognize the assets to the extent of its continuing involvement:				
	(i) The total carrying amount of the original assets		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The amount of the assets that the entity continues to recognize		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The carrying amount of the associated liabilities		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collateral					
222	IPSAS 30.18 IPSAS 29.39	Does the entity disclose:			
	a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IPSAS 29.39		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The terms and conditions relating to the pledge		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 29.39	If a transferor provides a non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and on whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instruments or repurchase receivable) separately from other assets.				
223	IPSAS 30.19	If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:			
	a. The fair value of the collateral held		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The fair value of any such collateral sold or repledged and whether the entity has an obligation to return it		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The terms and conditions associated with its use of this collateral		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Allowance account for credit losses					
224	IPSAS 30.20	If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity disclose a reconciliation of changes in that account during the period for each class of financial assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Compound financial instruments with multiple embedded derivatives					
225	IPSAS 30.21 IPSAS 28.33	If the entity issued an instrument that contains both a liability and an equity component, and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Defaults and breaches					
226	IPSAS 30.22	For loans payable recognized at the end of the reporting period, does the entity disclose:			
	a. Details of any defaults during the period of principal, interest, sinking fund or redemption terms of those loans payable		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The carrying amount of the loans payable in default at the end of the reporting period		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorized for issue		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
227	IPSAS 30.23	If, during the reporting period, there are breaches of loan agreement terms other than those described in item 226, does the entity disclose the same information as required by item 226 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period).		
<p style="text-align: center;">Statement of financial performance</p> <p style="text-align: center;">Items of revenue, expense, gains and losses</p>				
228	IPSAS 30.24	Does the entity disclose the following items of revenue, expense, gains or losses either in the statement of financial performance or in the notes:		
		a. Net gains or net losses on:		
		(i) Financial assets or financial liabilities at fair value through surplus or deficit, showing separately:		
		▶ Those on financial assets or financial liabilities designated as such upon initial recognition		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Those on financial assets or financial liabilities that are classified as held for trading in accordance with IPSAS 29		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Available-for-sale financial assets, showing separately:		
		▶ The gain or loss recognized in net assets/equity during the reporting period		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount reclassified from net assets/equity to surplus or deficit for the reporting period		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Held-to-maturity investments		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) Loans and receivables		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(v) Financial liabilities measured at amortized cost		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Total interest revenue and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through surplus or deficit		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Fee revenue and expense (other than amounts included in determining the effective interest rate) arising from:		
		(vi) Financial assets or financial liabilities that are not at fair value through surplus or deficit		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(vii) Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Interest revenue on impaired financial assets accrued in accordance with IPSAS 29 AG126		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Any impairment loss for each class of financial asset		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p style="text-align: center;">Other disclosures</p> <p style="text-align: center;">Accounting policies</p>				
229	IPSAS 30.25	Does the entity disclose, in the summary of significant accounting policies, the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
230	IPSAS 30. AG5	Does the entity disclose, for financial assets or financial liabilities designated as at fair value through surplus or deficit:		
		a. The nature of the financial assets or financial liabilities the entity designated as at fair value through surplus or deficit		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The criteria for so designating such financial assets or financial liabilities on initial recognition		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. How the entity satisfied the conditions in IPSAS 29.10, IPSAS 29.13 or IPSAS 29.14 for such designation:		
		(i) For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through surplus or deficit in IPSAS 29.10(b)(i), that disclosure includes the circumstances underlying the measurement or recognition inconsistency that would otherwise arise.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through surplus or deficit in IPSAS 29.10(b)(ii), that disclosure includes how designation at fair value through surplus or deficit is consistent with the entity's documented risk management or investment strategy		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	IPSAS 30. AG5	Does the entity disclose:		
		a. The criteria for designating financial assets as available-for-sale		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the entity uses an allowance to reduce the carrying amount of financial assets impaired by credit losses		

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	(i) The criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in a reversal of a write-down, increased directly) and when the allowance account is used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.20	(ii) The criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.24(a)	d. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through surplus or deficit include interest or dividend revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.24(e)	e. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.43(d)	f. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. For financial guarantee contracts issued through a non-exchange transaction, where no fair value can be determined and a provision is recognized in accordance with IPSAS 19, does the entity disclose the circumstances that result in a provision being recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
232	IPSAS 30.AG5 IPSAS 1.137 Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Hedge accounting			
233	IPSAS 30.26 IAS 29.96 Does the entity disclose the following separately for each type of hedge in IPSAS 29 (that is, fair value hedges, cash flow hedges and hedges of a net investment in foreign operations):			
	a. A description of each type of hedge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. A description of the financial instruments designated as hedging instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Their fair values at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The nature of the risks being hedged	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
234	IPSAS 30.27 For cash flow hedges, does the entity disclose:			
	a. The periods when the cash flows are expected to occur and when they are expected to affect surplus or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Any forecast transaction for which hedge accounting had previously been used, but which is no longer expected to occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The amount recognized in net assets/equity during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The amount that was reclassified from net assets/equity to surplus or deficit as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The amount that was reclassified from net assets/equity to surplus or deficit as a reclassification adjustment and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
235	IPSAS 30.28 Does the entity disclose separately:			
	a. In fair value hedges, gains or losses:			
	(i) On the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) On the hedged item attributable to the hedged risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The ineffectiveness recognized in surplus or deficit that arises from cash flow hedges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The ineffectiveness recognized in surplus or deficit that arises from hedges of net investment in foreign operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Fair value			
IPSAS 30.35	The entity is not required to disclose fair value: a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables b. For an investment in equity instruments that do not have a quoted market price in an active market, or derivatives linked to such equity instruments, that is measured at a cost in accordance with IPSAS 29 because its fair value cannot be measured reliably Or c. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably			
236	IPSAS 30.29 IPSAS 30.35 Does the entity disclose for each class of financial assets and financial liabilities the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount (except for those noted in IPSAS 30.35).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
237	IPSAS 30.30 In disclosing fair values, does the entity group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			<u>Disclosure made</u>		
			<u>Yes</u>	<u>No</u>	<u>N/A</u>
238	IPSAS 30.31	For each class of financial instrument, does the entity disclose:			
		a. The methods used in determining fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If a valuation technique is used to determine fair value, the assumptions applied in determining fair values of each class of financial assets or financial liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.31	For example, the entity discloses the assumptions for prepayment rates, rates of estimated credit losses, interest rates and discount rates.			
		c. Any change in the valuation technique	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The reasons for that change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
239	IPSAS 30.32	For the disclosures required by item 239, does the entity classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in the measurements, according to the following levels:			
		a. Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.32	The entity determines the level in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement in its entirety. The entity assesses the significance of an input against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability.			
240	IPSAS 30.33	For fair value measurements recognized in the statement of financial position, does the entity disclose for each class of financial instruments in a tabular format unless another format is more appropriate:			
		a. The level in the fair value hierarchy into which the fair value measurements are categorized in their entirety, segregating fair value measurements based on the levels defined in item 238	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Any significant transfers between (discussing separately those into and those out of) Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers, presented separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.33	Significance is judged with respect to surplus or deficit, and total assets or total liabilities.			
		c. For fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the reporting period attributable to the following:			
		(i) Total gains or losses for the reporting period recognized in surplus or deficit and a description of where they are presented in the statement of financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Total gains or losses recognized in net assets/equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Purchases, sales, issues and settlements (separately for each type of movement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) Transfers into or out of Level 3 (for example, transfers attributable to changes in observable market data) and the reasons for those transfers, presented separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of total gains or losses for the reporting period in (c) included in surplus or deficit that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period, and a description of where those gains or losses are presented in the statement of financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. For fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions changes fair value significantly, disclose:			
		(i) That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The effect of those changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) How the effect of a change to a reasonably possible alternative assumption was calculated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.33(e)	Significance is judged with respect to surplus or deficit, and total assets or total liabilities, or, when changes in fair value are recognized in net assets/equity, total equity.			
		An entity shall present the quantitative disclosures required by item 153 in tabular format unless another format is more appropriate.			
241	IPSAS 30.34	If there is a difference between the fair value (transaction price) at initial recognition and the amount that is determined to be fair value at that date using a valuation technique, does the entity disclose, by class of financial instrument.			

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
IPSAS 29.AG109	An entity subsequently measures a financial asset or financial liability, and the subsequent recognition of gains and losses consistently with the requirements of IPSAS 29. The application of IPSAS 29.AG108 may result in no gain or loss being recognized on the initial recognition of a financial asset or financial liability. In such a case, IPSAS 29 requires that a gain or loss is recognized after initial recognition only to the extent that it arises from a change in a factor (including time) that market participants would consider in setting a price.			
IPSAS 29.AG109	a. Its accounting policy for recognizing that difference in surplus or deficit to reflect a change in factors (including time) that market participants would consider in setting a price	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The aggregate difference yet to be recognized in surplus or deficit at the beginning and end of the reporting period, and reconcile this difference	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
242	IPSAS 30.36 In the cases described in IPSAS 30.35(b) and (c), (i.e., where fair value cannot be reliably measured and is thus not disclosed) does the entity disclose information to help users of the financial statements make their own judgments about the extent of possible differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:			
	a. The fact that the entity does not disclose fair value information for these instruments because their fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Information about the market for the instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Information about whether and how the entity intends to dispose of the financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. If financial instruments whose fair value previously could not be reliably measured are derecognized:			
	(i) That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Their carrying amount at the time of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The amount of gain or loss recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Concessionary loans				
IPSAS 30.37	Concessionary loans are granted by entities on below market terms. Examples of concessionary loans granted by entities include loans to developing countries, small farms, student loans granted to qualifying students for university or college education and housing loans granted to low income families.			
243	IPSAS 30.37 For concessionary loans granted, does the entity disclose:			
	a. A reconciliation between the opening and closing carrying amounts of the loans, including:			
	(i) Nominal value of new loans granted during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The fair value adjustment on initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Loans repaid during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv) Impairment losses recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(v) Any increase during the period in the discounted amount arising from the passage of time	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vi) Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Nominal value of the loans at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The purpose and terms of the various types of loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Valuation assumptions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nature and extent of risk arising from financial instruments				
IPSAS 30.39 IPSAS 30.AG6	The disclosures required by items 244-253 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk. The disclosures (required by paragraphs 38-42 of IPSAS 30) shall be either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
244	IPSAS 30.38 Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Qualitative disclosures				
245	IPSAS 30.40 For each type of risk arising from financial instruments, does the entity disclose:			
	a. The exposures to risk and how they arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Any changes in (a) or (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
		Quantitative disclosures		
246	IPSAS 30.41	For each type of risk arising from financial instruments, does the entity disclose:		
		a. Summary of quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IPSAS 20), for example, the entity's governing body and CEO		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 3.12	If the entity uses several methods to manage a risk or an exposure, the entity discloses information using the method or methods that results in information that is relevant to the accountability and decision-making needs of users, faithfully represents the financial position, financial performance, and cash flows of the entity and meets the qualitative characteristics.		
		b. The disclosures required by items 248 – 255, to the extent not provided in (a), unless the risk is not material		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Concentrations of risk if not apparent from (a) and (b)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.AG8 IPSAS 30.IG20	Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgment taking into account the circumstances of the entity (see IPSAS 30.IG20).		
247	IPSAS 30.AG8	For concentrations of risk, does the entity disclose:		
		a. How management determines concentrations		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The shared characteristic that identifies each concentrations (for example, counterparty, geographical area, currency and/or market)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of the risk exposure associated with all financial instruments sharing that characteristic		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.IG21	In accordance with IPSAS 30.AG8, disclosures of concentrations of risk include the shared characteristic that identifies each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.		
248	IPSAS 30.42	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.IG22	To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures.		
		Credit risk		
249	IPSAS 30.43 IPSAS 28.47	Does the entity disclose by class of financial instrument:		
		a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IPSAS 28)		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.IG24	b. For (a), the collateral available as security and other credit enhancements		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 30.IG25-27	c. The credit quality of financial assets that are neither past due nor impaired		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Maximum credit risk exposure

IPSAS
30.AG9-
10

IPSAS 30.43(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of:

- a. Any amounts offset in accordance with IPSAS 28
- b. Any impairment losses recognized in accordance with IPSAS 29

Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to:

- a. The entity might grant loans and receivables to customers, and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets.
- b. The entity might enter into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.
- c. The entity might grant financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity could have to pay if the guarantee is called on, which may be significantly greater than the amount recognized as a liability.
- d. The entity might make a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognized as a liability.

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
250	<p>IPSAS 30.44 IPSAS 30.IG30</p> <p>Financial assets that are either past due or impaired Does the entity disclose by class of financial asset:</p> <p>a. An analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired</p> <p>IPSAS 30.IG31 b. An analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired</p> <p>c. For the amounts in (a) and (b), the collateral held by the entity as security and other credit enhancements and, unless impractical, an estimate of their fair value</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
251	<p>IPSAS 30.45</p> <p>Collateral and other credit enhancements obtained If the entity obtains financial or non-financial assets during the period by taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees), and such assets meet the recognition criteria in other IPSAS, does the entity disclose:</p> <p>a. The nature and carrying amount of the assets obtained</p> <p>b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
252	<p>IPSAS 30.46</p> <p>Liquidity risk Does the entity disclose:</p> <p>a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities</p> <div style="border: 1px solid black; padding: 5px;"> <p>IPSAS 30.AG11-13 An entity discloses a summary of quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel. An entity explains how those data are determined.</p> <p>IPSAS 30.AG15-16 In preparing the maturity analyses, the entity uses its judgment to determine appropriate time bands, which are consistent with how the entity manages risk.</p> <p>In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument.</p> <p>If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band.</p> <p>If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date it can be drawn down.</p> <p>For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.</p> <p>The amounts in the maturity analysis are the contractual undiscounted cash flows. Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows. If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.</p> </div> <p>b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<p>IPSAS 30.AG14</p> <div style="border: 1px solid black; padding: 5px;"> <p>For example:</p> <p>a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability</p> <p>b. All loan commitments</p> </div> <p>c. How it manages the liquidity risk inherent in (a) and (b)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<p>IPSAS 30.AG17-18</p> <div style="border: 1px solid black; padding: 5px;"> <p>The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk. Other factors that the entity considers in item 245(c) include, but are not limited to, whether the entity has the following:</p> <p>a. Committed borrowing facilities (for example, commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs</p> <p>b. Deposits at central banks to meet liquidity needs</p> <p>c. Very diverse funding sources</p> </div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		d. Significant concentrations of liquidity risk in either its assets or its funding sources			
		e. Internal control processes and contingency plans for managing liquidity risk			
		f. Instruments that include accelerated repayment terms (for example, upon the downgrade of the entity's credit rating)			
		g. Instruments that could require the posting of collateral (for example, margin calls for derivatives)			
		h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares			
		i. Instruments that are subject to master netting agreements			
IPSAS 30.AG11		d. Unless the information is included in the contractual maturity analysis required by item 264(a) or (b) (IPSAS 30.46), does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk, if the outflow of cash (or another financial asset) could either:			
		(i) Occur significantly earlier than indicated in the data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		(ii) Be for significantly different amounts from those indicated in the data (for example, for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Market risk			
		Sensitivity analysis			
253	IPSAS 30.47	Unless the entity complies with item 253, does the entity disclose:			
	IPSAS 30.IG33-34	a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how surplus or deficit and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The methods and assumptions used in preparing the sensitivity analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Changes from the previous period in the methods and assumptions used, and reasons for such changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.AG19-23		In accordance with IPSAS 30.AG3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics about exposures to risks from significantly different economic environments. If the entity has exposure to only one type of market risk in only one economic environment, it does not show disaggregated information. For this purpose:			
		a. Entities disclose the effect on surplus or deficit and net assets/equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on surplus or deficit (that is, interest expense) for the current year, if interest rates had varied by reasonably possible amounts.			
		b. Entities are not required to disclose the effect on surplus or deficit and net assets/equity for each change within a range of reasonably possible changes of the relevant risk variable. A disclosure of the effects of the changes at the limits of the reasonably possible range are sufficient.			
		In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:			
		a. The economic environments in which it operates. A reasonably possible change does not include remote or 'worst case' scenarios or 'stress tests'. Moreover, if the rate of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. The entity discloses the effect on surplus or deficit and net assets/equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates have become significantly more volatile.			
		b. The time frame over which it is making the assessment. The sensitivity analysis shows the changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period.			
254	IPSAS 30.48	If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis specified in item 253 (IPSAS 30.47). Does the entity also explain:			
		a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 30.AG25-26		Currency risk			
		Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency.			
255		An entity discloses a sensitivity analysis for each currency to which the entity has significant exposure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS
30.AG27-
30

Other price risk

Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IPSAS 30.47, the entity might disclose the effect of a decrease in a specified stock market index, commodity price or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies.

Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity, and an investment in a trust, which in turn holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments.

Under IPSAS 30.47(a), an entity discloses the sensitivity of surplus or deficit (that arises, for example, from instruments classified as at fair value through surplus or deficit and impairments of available-for-sale financial assets) separately from the sensitivity of net assets/equity (that arises, for example, from instruments classified as available-for-sale). Financial instruments that the entity classifies as equity instruments are not remeasured. Neither surplus or deficit nor net assets/equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.

Other market risk disclosures

256 IPSAS 30.49 If the sensitivity analyses in items 252 and 253 are unrepresentative of a risk inherent in a financial instrument (for example, because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative.

IPSAS
30.IG37-
40

The entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. For example, this can occur, if:

IPSAS
30.IG39

a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis – for example, options that remain out of (or in) the money for the chosen change in the risk variable

IPSAS
30.IG40

b. Financial assets are illiquid – for example, if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty

Or

c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding

Puttable instruments and other similar instruments classified as equity

257 IPSAS 1.95A If the entity reclassifies a puttable financial instrument classified as an equity instrument between financial liabilities and net assets/equity or an instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument between financial liabilities and equity, does it disclose:

a. The amount reclassified into and out of each category (financial liabilities or equity)

b. The timing of the reclassification

c. The reason for the reclassification

258 IPSAS 1.148D For puttable financial instruments classified as equity instruments, does the entity disclose:

a. A summary of quantitative data about the amount classified as net assets/equity

b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period

c. The expected cash outflow on redemption or repurchase of that class of financial instruments

d. Information about how the expected cash outflow on redemption or repurchase was determined

IPSAS 31 – Intangible assets

259	IPSAS 31.117	Does the entity disclose the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets:			
		a. Whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortization rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amortization methods used for intangible assets with finite useful lives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The gross carrying amount and the accumulated amortization (aggregated with accumulated impairment losses):			
		(i) At the beginning of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) At the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The line item(s) of the statement of financial performance in which any amortization of intangible assets is included	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A reconciliation of the carrying amount at the beginning and end of the reporting period, showing:			
		(i) Additions, indicating separately those from internal development, and those acquired separately, and those acquired through acquisitions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 31.74 31.84 31.85	(iii) Increases or decreases during the reporting period resulting from revaluations under IPSAS 31.74, IPSAS 31.84 and IPSAS 31.85, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 31.125	(iv) Impairment losses recognized in surplus or deficit during the reporting period under IPSAS 21 or IPSAS 26, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 31.125	(v) Impairment losses reversed in surplus or deficit during the reporting period under IPSAS 21 or IPSAS 26, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(vi) Any amortization recognized during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(vii) Net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(viii) Other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 31.118 IPSAS 31.124	Classes of assets are disaggregated into smaller classes if this results in more relevant information. Alternatively, it may be necessary to aggregate classes of revalued assets into larger classes for disclosure purposes. Classes are not aggregated if this would result in the combination of classes that are measured under the cost model.			
260	IPSAS 31.121	Does the entity disclose:			
		a. For an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and reasons supporting the assessment of an indefinite useful life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. In giving the reasons in a., does the entity describe the factor(s) that play a significant role in determining that the asset has an indefinite useful life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For any individual intangible asset that is material to the entity's financial statements:			
		(i) A description of that intangible asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Remaining amortization period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. For intangible assets acquired through a non-exchange transaction and initially recognized at fair value:			
		(i) The fair value initially recognized for these assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Their carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Whether they are measured after recognition under the cost model or the revaluation model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The amount of contractual commitments for the acquisition of intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Revalued intangible assets			
261	IPSAS 31.123	If the entity accounts for intangible assets at revalued amounts, does the entity disclose:			
		a. By class of intangible assets:			
		(i) The effective date of the revaluation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The carrying amount of revalued intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 31.73	(iii) The carrying amount that would have been recognized had the revalued class of intangible assets been measured after recognition using the cost model in IPSAS 31.73	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of the revaluation surplus that relates to intangible assets at the beginning and end of the reporting period, indicating the changes during the reporting period and any restrictions on the distribution of the balance to owners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The method and significant assumptions applied in estimating the assets' fair values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Disclosure made

Yes No N/A

Research and development expenditure

262	IPSAS 31.125	Does the entity disclose the aggregate amount of research and development expenditure recognized as an expense during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Other information

263	IPSAS 31.127	Does the entity disclose :			
		a. A description of any fully amortized intangible asset that is still in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A brief description of significant intangible assets controlled by the entity, but not recognized as assets because they do not meet the recognition criteria of IPSAS 31	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 32 – Service concession arrangements: grantor

		Yes	No	N/A
IPSAS 32.8	The entity (as an operator) may enter into a binding arrangement with another entity (the grantor) to provide public services related to service concession asset on behalf of the grantor.			
264	IPSAS 32.32 IPSAS 32.33			
	The entity considers all aspects of a service concession arrangement in determining the appropriate disclosures in the notes. If the entity is a grantor, does the entity disclose the following information for each individual material service concession arrangement or in aggregate for service concession arrangements involving services of a similar nature in each reporting period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a. A description of the arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Significant terms of the arrangement that may affect the amount, timing, and certainty of future cash flows, such as the period of the concession, repricing dates and the basis upon which repricing or renegotiation is determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The nature and extent (for example quantity, time period, or amount) of the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(i) Rights to use specified assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Rights to expect the operator to provide specified services in relation to the service concession arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The carrying amount of service concession assets recognized at the end of the reporting period, including existing assets of the grantor reclassified as service concessions assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv) Rights to receive specified assets at the end of the service concession arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(v) Renewal and termination options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vi) Other rights or obligations such as major overhaul of service concession assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vii) Obligations to provide the operator with access to service concession assets or other revenue-generating assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Changes in the arrangement occurring during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 33 – First-time adoption of accrual basis international public sector accounting standards

265	33.28	Does the first-time adopter with financial statements that comply with IPSASs make an explicit and unreserved statement of compliance in the notes to the financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	33.28	Financial statements shall not be described as complying with IPSASs unless they comply with all the requirements of IPSASs, and shall be qualified as accrual-based, IPSAS-complaint financial statements.			
266	IPSAS 33.136	Where a first-time adopter takes advantage of the transitional exemptions in this IPSAS, does the first-time adopter disclose the following:			
	a)	The extent to which it has taken advantage of the transitional exemptions that affect the fair presentation of the financial statements and its ability to assert compliance with the accrual-based	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	The extent to which it has taken advantage of the transitional exemptions that do not affect the fair presentation of the financial compliance with accrual-based IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
267	IPSAS 33.137	To the extent that a first-time adopter has taken advantage of the transitional exemptions and provisions in IPSAS 33 that affect the fair presentation and compliance with accrual-based IPSAS in relation to assets, liabilities, revenue and/or expenses, does the first-time adopter disclose:			
	a)	Progress made toward recognizing, measuring, presenting and/or disclosing assets, liabilities, revenue and/or expenses in accordance with the requirements of the applicable IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	The assets, liabilities, revenue and/or expenses that have been recognized and measured under an accounting policy that is not consistent with the requirements of the applicable IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c)	The assets, liabilities, revenue and/or expenses that have not been measured, presented and/or disclosed in the previous reporting period, but which are now recognized, measured, presented and/or disclosed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d)	The nature and amount of any adjustments recognized during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e)	An indication of how and by when it intends to comply fully with the requirements of the applicable IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
268	IPSAS 33.138	Where a first-time adopter takes advantage of the transitional exemption to not eliminate some balances, transactions, revenue and expenses, and/or where it applies the three-year transitional relief for the recognition and/or measurement of its interest in controlled entities, associates or joint ventures in IPSAS 33.55, does it disclose the nature of the balances, transactions, revenue and expense and/or upstream or downstream transaction that have been eliminated during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
269	IPSAS 33.139	Where a first-time adopter is not able to present consolidated financial statements because of the transitional exemptions and provisions adopted in IPSAS 33.58 or 33.62, does it disclose:			
	a)	The reason why the financial statements, investments in associates or interests in joint ventures could not be presented as consolidated financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	An indication by when the first-time adopter will be able to present consolidated financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
270	IPSAS 33.141	Does the first-time adopter disclose:			
	a)	The date of adoption of IPSAS,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	Information and explanations about how the transition from the previous basis of accounting to IPSAS affected its reported financial positions, and, where appropriate, its reported financial performance and cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
271	IPSAS 33.142	A first-time adopter, who hasn't applied a cash basis of accounting in its previous financial statements, does it present in the notes to its transitional IPSAS financial statements or its first IPSAS financial statements:			
	a)	A reconciliation of its net assets/equity reported in accordance with its previous basis of accounting to its opening balance of net assets/equity at the date of the adoption of IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	A reconciliation of its surplus or deficit in accordance with its previous accounting to its opening balance of surplus or deficit at the date of adoption of IPSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 33.143	The reconciliation presented in accordance with IPSAS 32.142 shall provide sufficient detail, including both quantitative and qualitative, to enable users to understand the material adjustments to the opening statement of financial position and, where applicable, the restated comparative statement of financial performance presented in accordance with accrual-based IPSAS.			
272	IPSAS 33.143	In case that narrative explanations are included in other public documents issued in conjunction with the financial statements, does the first-time adopter include a cross-reference to those documents in the notes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
273	IPSAS 33.144	In case that the first-time adopter becomes aware of errors made under its previous basis of accounting, does the reconciliations required by IPSAS 33.142 distinguish the correction of those errors from changes in accounting policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>				
		<u>Yes</u>	<u>No</u>	<u>N/A</u>		
274	IPSAS 33.145	If the entity did not present financial statements for previous periods, does its transitional or its first IPSAS financial statements disclose that fact.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
275	IPSAS 33.146	Where a first-time adopter takes advantage of the exemptions in IPSAS 33.36-33.43, which allows a three-year transitional relief period to not recognize and/or measure items, does it present as part of the notes, a reconciliation of items that have been recognized and/or measured during the reporting period when these items were not included in previous reported financial statements. The reconciliation needs to be presented in each period when new items are recognized and/or measured in accordance with IPSAS.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
276	IPSAS 33.148	If a first-time adopter uses fair value, or the alternative in IPSAS 33.64, 33.67 or 33.70, as deemed cost for inventory, investment property, property, plant, equipment, intangible assets, financial instruments, or service concession assets, does its financial statements disclose:				
		a)	The aggregate of those fair values or other measurement alternatives that were considered in determining deemed cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b)	The aggregate adjustment to the carrying amounts recognized under the previous basis of accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c)	Whether the deemed cost was determined on the date of adoption of IPSAS or during the period of transition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
277	IPSAS 33.149	If a first-time adopter uses fair value as deemed cost in its opening statement of financial position for an investment in a controlled entity, joint venture or associate in its separate financial statements, does its separated financial statements disclose				
		a)	The aggregate deemed cost of those investments for which the deemed cost is fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b)	The aggregate adjustment to the carrying amounts reported under the previous basis of accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
278	IPSAS 33.150	Are the disclosure requirements in IPSAS 33.148 and 33.149 fulfilled in each period when new items are recognized and/or measured until the exemptions that provided the relief have expired and/or when relevant assets are recognized and/or measured in accordance with the applicable IPSAS (whichever is earlier).		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 34 – Separate financial statements

		Yes	No	N/A
	IPSAS 34.19	When an entity provides disclosures in its separate financial statements (including the requirements in IPSAS 34.20-.23), it shall apply all IPSAS that are applicable.		
279	IPSAS 34.20 IPSAS 35.5	When a controlling entity, in accordance with IPSAS 35.5, elects not to prepare consolidated financial statements and instead prepares separate financial statements, does it disclose in its separate financial statements:		
	a) The fact that the financial statements are separate financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. That exemption from consolidation has been used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The name of the entity whose consolidated financial statement comply with IPSAS and have been published	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. The address where these published financial statements are obtainable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) List of significant investments in controlled entities, joint ventures and associates, including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. The name of those controlled entities, joint ventures and associates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The jurisdiction in which those operate (if it is different from that of the controlling entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. Its proportion of ownership interest held and a description of how ownership interest has been determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) A description of the method used to account for the controlled entities, joint ventures and associates listed under b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
280	IPSAS 34.21 IPSAS 34.20 IPSAS 38	Does an investment entity that is a controlling entity (other than a controlling entity covered by IPSAS 34.20), prepares separate financial statements as its only financial statements, disclose the fact. Does the investment entity also present the disclosures relating to investment entities required by IPSAS 38, Disclosure of Interests in Other Entities.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
281	IPSAS 34.22 IPSAS 35.56	If a controlling entity that is not itself an investment entity is required, in accordance with IPSAS 35.56, to measure the investments of a controlled investment entity at a fair value through surplus or deficit in accordance with IPSAS 29, and consolidate the other assets, liabilities, revenue and expense of the controlled investment entity, does it disclose the fact.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Does the entity present the disclosure relating to investment entities required by IPSAS 38, Disclosure of Interests in Other Entities.		
282	IPSAS 34.23	When the entity is a controlling entity (other than a controlling entity covered by IPSAS 34.21 and 34.22) or an investor with joint control of, or significant influence over, an investee, does it identify the financial statements prepared in accordance with IPSAS 35, IPSAS 36 or IPSAS 37, to which they relate. Does the controlling entity or investor also disclose in its separate financial statements:		
	a) The fact that the statements are separate statements and the reasons why those statements are prepared, if not required by legislation or other authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) A list of significant controlled entities, joint ventures and associates, including:			
	i. The name of those controlled entities, joint ventures and associates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The jurisdiction in which those controlled entities, joint ventures and associates operate (if different from that of the controlling entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. Its proportion of the ownership interest held in those entities and a description of how that ownership interest has been determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) A description of the method used to account for the controlled entities, joint ventures and associates listed under b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
283	IPSAS 34.32	If the entity applies IPSAS 34 for a period beginning before 1 January, 2017, does it disclose that fact, and apply IPSAS 35, 36, 37 and 38 at the same time.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 35 — Consolidated financial statements

284	IPSAS 35.61 IPSAS 35.62 IPSAS 38.15	Does the entity disclose the information required by ISAS 38.15 about significant judgments and assumptions made in determining that it is an investment entity (unless it has all of the following characteristics: a. It has obtained funds from more than one investor b. It has ownership interest in the form of equity or similar interests c. It has more than one investment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
285	IPSAS 35.79	If the entity applies IPSAS 35 for a period beginning before 1 January, 2017, does it disclose that fact, and apply IPSAS 34, 36, 37 and 38 at the same time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 36 — Investments in associates and joint ventures

286	IPSAS 36.51	If the entity applies IPSAS 36 for a period beginning before 1 January, 2017, does it disclose that fact, and apply IPSAS 34, 35, 37 and 38 at the same time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IPSAS 37 — Joint arrangements

Transitional provisions

287	IPSAS 37.34	If the entity is aggregating all previously proportionately consolidated assets and liabilities results in negative net assets, it is required to assess whether it has legal or constructive obligations in relation to the negative net assets and, if so, the entity is required to recognize the corresponding liability. If the entity concludes that it does not have legal or constructive obligations in relation to the negative net assets, it shall not recognize the corresponding liability, but it is required to adjust accumulated surplus or deficit at the beginning of the immediately preceding period. Does the entity disclose this fact, along with its cumulative unrecognized share of losses of its joint ventures as at the beginning of the immediately preceding period and at the date at which IPSAS 37 is first applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
288	IPSAS 37.35 IPSAS 37.32-36	Does the entity disclose a breakdown of the assets and liabilities that have been aggregated into the single line investment balance as at the beginning of the immediately preceding period. Is the disclosure prepared in an aggregated manner for all joint ventures for which the entity applies the transition requirements referred to in IPSAS 37.32-36.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
289	IPSAS 37.42	If the entity applies IPSAS 37 for a period beginning before 1 January, 2017, does it disclose that fact, and apply IPSAS 34, 35, 37 and 38 at the same time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 38 – Disclosure of interests in other entities

IPSAS 38.1	The objective of IPSAS 38 is to require an entity to disclose information that enables users of its financial statements to evaluate: (a) The nature of, and risks associated with, its interests in controlled entities, unconsolidated controlled entities, joint arrangements and associates, and structured entities that are not consolidated (b) The effects of those interests on its financial position, financial performance and cash flows			
290	IPSAS 38.9 To meet the objective in IPSAS 38.1, does the entity disclose: a. The significant judgments and assumptions it has made in determining: i. The nature of its interest in another entity or arrangement ii. The type of joint arrangement in which it has an interest (paragraphs 12-14) iii. That it meets the definition of an investment entity, if applicable (paragraph 15) b. Information about its interests in: i. Controlled entities (paragraphs 17-26) ii. Joint arrangements and associates (paragraphs 35-39) iii. Structured entities that are not consolidated (paragraphs 40-48) iv. Non-quantifiable ownership interests (paragraphs 49-50) v. Controlling interests acquired with the intention of disposal (paragraphs 51-57)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
291	IPSAS 38.10 If the disclosures required by IPSAS 38, together with disclosures required by other IPSAS, do not meet the objective in IPSAS 38.1, does the entity disclose additional information that is necessary to meet that objective.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
292	IPSAS 38.11 Does the entity consider the level of detail necessary to satisfy the disclosure objective in IPSAS 38.1 and does it consider how much emphasis to place on each of the requirements in IPSAS 38. Does it aggregate or disaggregate disclosures so that useful information is not obscured by either the inclusion of a large amount of insignificant detail or the aggregation of items that have different characteristics (see paragraphs AG2-AG6). Significant judgments and assumptions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
293	IPSAS 38.12 IPSAS 35.18 IPSAS 35.20 Does the entity disclose the methodology used to determine: a. That it has control of another entity as described in IPSAS 35.18 and 35.20 b. That it has joint control of an arrangement or significant influence over another entity c. The type of joint arrangement (i.e., joint operation or joint venture) when the arrangement has been structured through a separate vehicle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
294	IPSAS 38.13 Are the disclosures required by IPSAS 38.12 either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement that is available to users of the financial statements on the same terms as the financial statements and at the same time. IPSAS 38.13 states that without the information incorporated by cross-reference, the financial statements are incomplete and that the use of such cross-referencing may be subject to jurisdictional restrictions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
295	IPSAS 38.14 IPSAS 38.12 To comply with IPSAS 38.12, does the entity disclose, for example, the factors considered in determining that: a) It controls a specific entity (or similar category of entities) where the interest in the other entity is not evidenced by the holding of equity or debt instruments b) It does not control another entity (or category of entities) even though it holds more than half of the voting rights of the other entity (or entities) c) It controls another entity (or category of entities) even though it holds less than half of the voting rights of the other entity (or entities) d) It is an agent or a principal (see paragraphs AG60-AG74 of IPSAS 35) e) It does not have significant influence even though it holds 20% or more of the voting rights of another entity f) It has significant influence even though it holds less than 20% of the voting rights of another entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
Investment entity status				
296	IPSAS 38.15 IPSAS 35.61	When a controlling entity determines that it is an investment entity in accordance with IPSAS 35, does the investment entity disclose information about significant judgments and assumptions it has made in determining that it is an investment entity. An investment entity is not required to disclose this information if it has all of the characteristics in paragraph 61 of IPSAS 35.		
297	IPSAS 38.16	When an entity becomes, or ceases to be, an investment entity, does it disclose the change of investment entity status and the reasons for the change. In addition, does the entity that becomes an investment entity disclose the effect of the change of status on the financial statements for the period presented, including:		
	a)	The total fair value, as of the date of change of status, of the controlled entities that cease to be consolidated		
	b)	The total gain or loss, if any, calculated in accordance with IPSAS 35.64		
	c)	The line item(s) in surplus or deficit in which the gain or loss is recognized (if not presented separately)		
Interests in controlled entities				
298	IPSAS 38.17	Does the entity disclose information that enables users of its consolidated financial statements:		
	a)	To understand:		
	i.	The composition of the economic entity		
	ii.	The interest that non-controlling interests have in the economic entity's activities and cash flows (paragraph 19)		
	b)	To evaluate:		
	i.	The nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the economic entity (paragraph 20)		
	ii.	The nature of, and changes in, the risks associated with its interests in consolidated structured entities (paragraphs 21-24)		
	iii.	The consequences of changes in its ownership interest in a controlled entity that do not result in a loss of control (paragraph 25)		
	iv.	The consequences of losing control of a controlled entity during the reporting period (paragraph 26)		
299	IPSAS 38.18	When the financial statements of a controlled entity used in the preparation of consolidated financial statements are as of a date or for a period that is different from that of the consolidated financial statements (see paragraph 46 of IPSAS 35) does the entity disclose:		
	a)	The date of the end of the reporting period of the financial statements of that controlled entity		
	b)	The reason for using a different date or period		
300	IPSAS 38.19 IPSAS 38.AG10	Does an entity disclose for each of its controlled entities that have non-controlling interests that are material to the reporting entity:		
	a)	The name of the controlled entity		
	b)	The domicile and legal form of the controlled entity, and the jurisdiction in which it operates		
	c)	The proportion of ownership interests held by non-controlling interests		
	d)	The proportion of voting rights held by non-controlling interests if different from the proportion of ownership interests held		
	e)	The surplus or deficit allocated to non-controlling interests of the controlled entity during the reporting period		
	f)	Accumulated non-controlling interests of the controlled entity at the end of the reporting period		
	g)	Summarized financial information about the controlled entity (see paragraph AG10)		
301	IPSAS 38.20	Does the entity disclose:		
	a)	Significant restrictions in binding arrangements (e.g., statutory, contractual and regulatory restrictions) on its ability to access or use the assets and settle the liabilities of the economic entity, such as:		
	i.	Those that restrict the ability of a controlling entity or its controlled entities to transfer cash or other assets to (or from) other entities within the economic entity		
	ii.	Guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the economic entity		

		Yes	No	N/A
	b) The nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the economic entity (such as when a controlling entity is obliged to settle liabilities of a controlled entity before settling its own liabilities, or approval of non-controlling interests is required either to access the assets or to settle the liabilities of a controlled entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) The carrying amounts in the consolidated financial statements of the assets and liabilities to which those restrictions apply	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
302	IPSAS 38.21 Does the entity disclose the terms of any binding arrangements that could require the controlling entity or its controlled entities to provide financial support to a consolidated structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
303	IPSAS 38.22 If during the reporting period a controlling entity or any of its controlled entities has, without having an obligation under a binding arrangement to do so, provided financial or other support to a consolidated structured entity (e.g., purchasing assets of, or instruments issued by, the structured entity), does the entity disclose:			
	a) The type and amount of support provided, including situations in which the controlling entity or its controlled entities assisted the structured entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
304	IPSAS 38.23 If during the reporting period a controlling entity or any of its controlled entities has, without having an obligation under a binding arrangement to do so, provided financial or other support to a previously unconsolidated structured entity and that provision of support resulted in the entity controlling the structured entity, does the entity disclose an explanation of the relevant factors in reaching that decision.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
305	IPSAS 38.24 Does the entity disclose any current intentions to provide financial or other support to a consolidated structured entity, including intentions to assist the structured entity in obtaining financial support.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
306	IPSAS 38.25 Does the entity present a schedule that shows the effects on the net assets/equity attributable to owners of the controlling entity of any changes in its ownership interest in a controlled entity that do not result in a loss of control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
307	IPSAS 38.26 IPSAS 35.52 Does the entity disclose the gain or loss, if any, calculated in accordance with paragraph 52 of IPSAS 35 and:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a) The portion of that gain or loss attributable to measuring any investment retained in the former controlled entity at its fair value at the date when control is lost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The line item(s) in surplus or deficit in which the gain or loss is recognized (if not presented separately)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Interests in unconsolidated controlled entities (investment entities)			
308	IPSAS 38.27 Does the investment entity that, in accordance with IPSAS 35, is required to apply the exception to consolidation and instead account for its investment in a controlled entity at fair value through surplus or deficit disclose that fact.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
309	IPSAS 38.28 For each unconsolidated controlled entity, does the investment entity disclose:			
	a) The controlled entity's name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The domicile and legal form of the controlled entity and the jurisdiction in which it operates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) The proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
310	IPSAS 38.29 If an investment entity is the controlling entity of another investment entity, does the controlling entity also provide the disclosures in paragraph 28(a)-(c) for investments that are controlled by its controlled investment entity. The disclosure may be provided by including, in the financial statements of the controlling entity, the financial statements of the controlled entity (or controlled entities) that contain the above information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
311	IPSAS 38.30 Does the investment entity disclose:			
	a) The nature and extent of any significant restrictions arising from binding arrangements (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated controlled entity to transfer funds to the investment entity in the form of cash dividends, or similar distributions, or to repay loans or advances made to the unconsolidated controlled entity by the investment entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) Any current commitments or intentions to provide financial or other support to an unconsolidated controlled entity, including commitments or intentions to assist the controlled entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
312	IPSAS 38.31 If, during the reporting period, an investment entity or any of its controlled entities has, without having an obligation arising from a binding arrangement to do so, provided financial or other support to an unconsolidated controlled entity (e.g., purchasing assets			

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
	of, or instruments issued by, the controlled entity or assisting the controlled entity in obtaining financial support), does the entity disclose:			
	a) The type and amount of support provided to each unconsolidated controlled entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
313	IPSAS 38.32 Does the investment entity disclose the terms of any binding arrangements that could require the entity or its unconsolidated controlled entities to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
314	IPSAS 38.33 If during the reporting period an investment entity or any of its unconsolidated controlled entities has, without having an obligation arising from a binding arrangement to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, does the investment entity disclose an explanation of the relevant factors in reaching the decision to provide that support.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
315	IPSAS 38.34 Does the controlling entity that controls an investment entity and is not itself an investment entity, disclose in its consolidated financial statements, the information required by paragraphs 27 to 33 in respect of such unconsolidated controlled entities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
316	IPSAS 38.35 Does the entity disclose information that enables users of its financial statements to evaluate:			
	a) The nature, extent and financial effects of its interests in joint arrangements and associates, including the nature and effects of its relationship with the other investors with joint control of, or significant influence over, joint arrangements and associates (paragraphs 36 and 38)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The nature of, and changes in, the risks associated with its interests in joint ventures and associates (paragraph 39)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
317	IPSAS 38.36 Does the entity disclose:			
	a) For each joint arrangement and associate that is material to the reporting entity:			
	i. The name of the joint arrangement or associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The nature of the entity's relationship with the joint arrangement or associate (by, for example, describing the nature of the activities of the joint arrangement or associate and whether they are strategic to the entity's activities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. The domicile and legal form of the joint arrangement or associate and the jurisdiction in which it operates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) For each joint venture and associate that is material to the reporting entity:			
	i. Whether the investment in the joint venture or associate is measured using the equity method or at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. Summarized financial information about the joint venture or associate as specified in paragraphs AG12 and AG13	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. If the joint venture or associate is accounted for using the equity method, the fair value of its investment in the joint venture or associate, if there is a quoted market price for the investment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) Financial information as specified in paragraph AG16 about the entity's investments in joint ventures and associates that are not individually material:			
	i. In aggregate for all individually immaterial joint ventures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. In aggregate for all individually immaterial associates – this aggregated information to be disclosed separately from the aggregated information on joint ventures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 38.37 An investment entity is not required to provide the disclosures in IPSAS 38.36(b)-36(c).			
318	IPSAS 38.38 Does the entity also disclose:			
	a) The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or binding arrangements between investors with joint control of, or significant influence over, a joint venture or an associate) on the ability of joint ventures or associates to transfer funds to the entity in the form of cash dividends or similar distributions, or to repay loans or advances made by the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) When the financial statements of a joint venture or associate used in applying the equity method are as of a date or for a period that is different from that of the entity:			
	i. The date of the end of the reporting period of the financial statements of that joint venture or associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The reason for using a different date or period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	c) The unrecognized share of losses of a joint venture or associate, both for the reporting period and cumulatively, if the entity has stopped recognizing its share of losses of the joint venture or associate when applying the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
319	IPSAS 38.39 Does the entity disclose:			
	a) Commitments that it has relating to its joint ventures separately from the amount of other commitments as specified in paragraphs AG17-AG19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) In accordance with IPSAS 19, Provisions, Contingent Liabilities and Contingent Assets, unless the probability of loss is remote, contingent liabilities incurred relating to its interests in joint ventures or associates (including its share of contingent liabilities incurred jointly with other investors with joint control of, or significant influence over, the joint ventures or associates), separately from the amount of other contingent liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Interests in structured entities that are not consolidated			
320	IPSAS 38.40 Does the entity disclose information that enables users of its financial statements:			
	a) To understand the nature and extent of its interests in structured entities that are not consolidated (paragraphs 43-45)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) To evaluate the nature of, and changes in, the risks associated with its interests in structured entities that are not consolidated (paragraphs 46-48)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 38.42 An investment entity need not provide the disclosures required by IPSAS 38.40 for a structured entity that it controls, but which is not consolidated, and for which, it presents the disclosures required by paragraphs 27-33.			
321	IPSAS 38.43 Does the entity disclose qualitative and quantitative information about its interests in structured entities that are not consolidated, including, but not limited to, the nature, purpose, size and activities of the structured entity, and how the structured entity is financed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
322	IPSAS 38.44 If an entity has sponsored a structured entity that is not consolidated for which it does not provide information required by paragraph 46 (e.g., because it does not have an interest in the entity at the reporting date), does the entity disclose:			
	a) How it has determined which structured entities it has sponsored	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) Revenue from those structured entities during the reporting period, including a description of the types of revenue presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) The carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
323	IPSAS 38.45 Does the entity present the information in IPSAS 38 paragraph 44(b) and (c) in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories (see paragraphs AG2-AG6).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
324	IPSAS 38.46 Does the entity disclose in tabular format, unless another format is more appropriate, a summary of:			
	a) The carrying amounts of the assets and liabilities recognized in its financial statements relating to its interests in structured entities that are not consolidated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The line items in the statement of financial position in which those assets and liabilities are recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) The amount that best represents the entity's maximum exposure to loss from its interests in structured entities that are not consolidated, including how the maximum exposure to loss is determined (If an entity cannot quantify its maximum exposure to loss from its interests in structured entities that are not consolidated does it disclose that fact and the reasons)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d) A comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in structured entities that are not consolidated and the entity's maximum exposure to loss from those entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
325	IPSAS 38.47 If during the reporting period an entity has, without having an obligation under a binding arrangement to do so, provided financial or other support to a structured entity that is not consolidated in which it previously had or currently has an interest (for example, purchasing assets of, or instruments issued by, the structured entity), does the entity disclose:			
	a) The type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
326	IPSAS 38.48 Does the entity disclose any current intentions to provide financial or other support to a structured entity that is not consolidated, including intentions to assist the structured entity in obtaining financial support. Such current intentions include intentions to provide support as a result of obligations under binding arrangements and intentions to provide support where the entity has no obligation under a binding arrangement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>		
		<u>Yes</u>	<u>No</u>	<u>N/A</u>
Non-quantifiable ownership interests				
327	IPSAS 38.49	Does the entity disclose information that enables users of its financial statements to understand the nature and extent of any non-quantifiable ownership interests in other entities.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
328	IPSAS 38.50	To the extent that this information has not already been provided in accordance with IPSAS 38, does the entity disclose, in respect of each non-quantifiable ownership interest that is material to the reporting entity:		
	a)	The name of the entity in which it has an ownership interest		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	The nature of its ownership interest in the entity		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling interests acquired with the intention of disposal				
329	IPSAS 38.51	Does the entity, other than an investment entity, disclose information regarding its interest in a controlled entity when, at the point at which control arose, the entity had the intention of disposing of that interest and, at the reporting date, it has an active intention to dispose of that interest.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
330	IPSAS 38.55 IPSAS 38.51	Does the entity disclose the following information in the notes in respect of each controlled entity referred to in IPSAS 38.51:		
	a)	The name of the controlled entity and a description of its key activities		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	The rationale for the acquisition of the controlling interest and the factors considered in determining that control exists		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c)	The impact on the consolidated financial statements of consolidating the controlled entity, including the effect on assets, liabilities, revenue, expenses and net assets/equity		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d)	The current status of the approach to disposal, including the expected method and timing of disposal		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
331	IPSAS 38.56	Are the disclosures required by IPSAS 38.55 provided at each reporting date until the entity disposes of the controlling interest or ceases to have the intention to dispose of that interest. In the period in which the entity disposes of the controlling interest or ceases to have the intention to dispose of the controlling interest does it disclose:		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a)	The fact that there has been a disposal or change of intention		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b)	The effect of the disposal or change of intention on the consolidated financial statements		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
332	IPSAS 38.57	Where other disclosures required by IPSAS 38 or the other IPSAS would provide information relevant to paragraphs 55 or 56 or IPSAS 38, does the entity provide a cross-reference to those other disclosures.		
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 39 — Employee benefits

IPSAS 39.25	Although IPSAS 39 does not require specific disclosures about short-term employee benefits, other Standards may require disclosures. For example, IPSAS 20 requires disclosures of the aggregate remuneration of key management personnel and IPSAS 1, Presentation of Financial Statements requires the disclosure of information about employee benefits expense.			
333 IPSAS 39.33	If an entity participates in a multi-employer defined benefit plan and unless IPSAS 39.34 (see item 334) applies, does it disclose the information required by items 339-352 (excluding item 352 (d)).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
334 IPSAS 39.34	When sufficient information is not available to use defined benefit accounting for a multi-employer defined benefit plan, does the entity disclose the information required by item 351. Defined benefit plans that share risks between various entities under common control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 39.40 39.43	Defined benefit plans that share risks between various entities under common control (for example, a controlling entity and controlled entities) are not multi-employer plans. Participation in such a plan is a related party transaction for each entity.			
335 IPSAS 39.42	Does the controlled entity disclose that it accounts on a defined contribution basis in its separate financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
336 IPSAS 39.43	Does the controlled entity disclose the information required by item 352 in its separate or individual financial statements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Post-employment benefits – defined contribution plans			
337 IPSAS 39.55	Does the entity disclose the amount recognized as an expense for defined contribution plans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
338 IPSAS 39.56	Where required by IPSAS 20, does the entity disclose information about contributions to defined contribution plans for key management personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Post-employment benefits – defined benefit plans			
IPSAS 39.57 39.58 39.59	Accounting for defined benefit plans may imply to account for actuarial gains and losses. Moreover, the defined benefit obligations need to be measured on a discounted basis. Defined benefits plans in the public sector may be unfunded, or they may be wholly or partly funded by contributions by an entity, and sometimes, its employees, into an entity, or fund that is legally separate from the reporting entity and from which the employee benefits are paid. In the case of a defined benefit plan, the entity is, in substance, underwriting the actuarial and investment risks associated with the plan. IPSAS 39.59 outlines the steps required for the accounting of defined benefit plans.			
339 IPSAS 39.137	Does the entity disclose the following information:			
	a) Explanation of the characteristics of its defined benefit plans and risks associated with them (see item 342)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) Identification and explanation of the amounts in its financial statements arising from its defined benefit plans (see items 343-347)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) Description of how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows (see items 348-350)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 39.138	To meet the objectives in item 339, an entity shall consider all the following:			
	a) The level of detail necessary to satisfy the disclosure requirements			
	b) How much emphasis to place on each of the various requirements			
	c) How much aggregation or disaggregation to undertake			
	d) Whether users of financial statements need additional information to evaluate the quantitative information disclosed			
340 IPSAS 39.139	Does the entity disclose additional information, if the disclosures provided in accordance with the requirements in IPSAS 39 and the other IPSAS are insufficient to meet the objectives in item 339. For example, an entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a) Between amounts owing to active members, deferred members and pensioners			
	b) Between vested benefits and accrued but not vested benefits			
	c) Between conditional benefits, amounts attributable to future salary increases and other benefits			
341 IPSAS 39.140	Does the entity assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, an entity may disaggregate disclosure about plans showing one or more of the following features:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a) Different geographical locations			
	b) Different characteristics, such as flat salary pension plans and final salary pension plans			
	Or			
	c) Different regulatory environments			
	d) Different reporting segments			
	e) Different funding arrangements (e.g., wholly unfunded, wholly or partly funded)			
342 IPSAS 39.141	Does the entity disclose:			

		Disclosure made		
		Yes	No	N/A
	a) Information about the characteristics of its defined benefit plans, including:			
	(i) The nature of the benefits provided by the plan (e.g., final salary-defined benefit plan or contribution-based plan with guarantee)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) A description of the regulatory framework in which the plan operates, for example, the level of any minimum funding requirements, and any effect of the regulatory framework on the plan, such as the asset ceiling (see IPSAS 39.66)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) A description of any other entity's responsibilities for the governance of the plan, for example, responsibilities of trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) A description of the risks to which the plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks, and of any significant concentrations of risk – for example, if plan assets are invested primarily in one class of investments, e.g., property, the plan may expose the entity to a concentration of property market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) A description of any plan amendments, curtailments and settlements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d) The basis on which the discount rate has been determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
343	IPSAS 39.142 Does the entity provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:			
	a) The net defined benefit liability (asset), showing separate reconciliations for:			
	(i) Plan assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The present value of the defined benefit obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The effect of the asset ceiling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) Any reimbursement rights – an entity shall also describe the relationship between any reimbursement right and the related obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
344	IPSAS 39.143 For each reconciliation listed in item 341, does the entity show each of the following, if applicable:			
	a) Current service cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) Interest revenue or expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) Remeasurements of the net defined benefit liability (asset), showing separately:			
	(i) The return on plan assets, excluding amounts included in interest in (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Actuarial gains and losses arising from changes in demographic assumptions (see IPSAS 39.78(a))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) Actuarial gains and losses arising from changes in financial assumptions (see IPSAS 39.78(b))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv) Changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b) (An entity shall also disclose how it determined the maximum economic benefit available, i.e., whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d) Past service cost, and gains and losses arising from settlements (As permitted by IPSAS 39.102, past service cost, and gains and losses arising from settlements need not be distinguished, if they occur together.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e) The effect of changes in foreign exchange rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f) Contributions to the plan, showing separately those by the employer and by plan participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g) Payments from the plan, showing separately the amount paid in respect of any settlements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h) The effects of public sector combinations and disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
345	IPSAS 39.144 Does the entity disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market and those that do not. For example, and considering the level of disclosure discussed in IPSAS 39.138, an entity could distinguish between:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a) Cash and cash equivalents			
	b) Equity instruments (segregated by industry type, company size, geography, etc.)			
	c) Debt instruments (segregated by type of issuer, credit quality, geography, etc.)			
	d) Real estate (segregated by geography, etc.)			
	e) Derivatives (segregated by type of underlying risk in the contract, for example, interest rate contracts, foreign exchange contracts, equity contracts, credit contracts, longevity swaps, etc.)			
	f) Investment funds (segregated by type of fund)			
	g) Asset-backed securities			
	h) Structured debt			
346	IPSAS 39.145 Does the entity disclose the fair value of the entity's own transferable financial instruments held as plan assets, and the fair value of plan assets that are property occupied by, or other assets used by, the entity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			Disclosure made		
			Yes	No	N/A
347	IPSAS 39.146	Does the entity disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see IPSAS 39.78). Such disclosure shall be in absolute terms (e.g., as an absolute percentage, and not just as a margin between different percentages and other variables). When an entity provides disclosures in total for a grouping of plans, it shall provide such disclosures in the form of weighted averages or relatively narrow ranges.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
348	IPSAS 39.147	Does the entity disclose:			
		a) A sensitivity analysis for each significant actuarial assumption (as disclosed under item 345) as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) The methods and assumptions used in preparing the sensitivity analysis required by (a) and the limitations of those methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c) Changes from the previous period in the methods and assumptions used in preparing the sensitivity analysis, and the reasons for such changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
349	IPSAS 39.148	Does the entity disclose a description of any asset-liability matching strategies used by the plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
350	IPSAS 39.149	To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, does the entity disclose:			
		a) Description of any funding arrangements and funding policies that affect future contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) The expected contributions to the plan for the next reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c) Information about the maturity profile of the defined benefit obligation (This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Multi-employer plans					
351	IPSAS 39.150	If an entity participates in a multi-employer defined benefit plan, does it disclose:			
		a) A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) A description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c) A description of any agreed allocation of a deficit or surplus on:			
		(i) Wind-up of the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		(ii) The entity's withdrawal from the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d) If the entity accounts for that plan as if it were a defined contribution plan in accordance with IPSAS 39.34, does it disclose the following, in addition to the information required by (a), (b) and (c), and instead of the information required by IPSAS 39.141-149:			
		(i) The fact that the plan is a defined benefit plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The expected contributions to the plan for the next reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) Information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(v) An indication of the level of participation of the entity in the plan compared with other participating entities (Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Defined benefit plans that share risks between entities under common control					
352	IPSAS 39.151	If an entity participates in a defined benefit plan that shares risks between entities under common control, does it disclose:			
		a) The contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) The policy for determining the contribution to be paid by the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c) If the entity accounts for an allocation of the net defined benefit cost as noted in IPSAS 39.41, all the information about the plan as a whole required by items 3397-350	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d) If the entity accounts for the contribution payable for the period as noted in IPSAS 39.41, the information about the plan as a whole required by items 339-341, 342, 345-347, and 350(a) and 350 (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 39.152	The information required by items 352(c) and (d) can be disclosed by cross-reference to disclosures in another group entity's financial statements, if:				
	a) That group entity's financial statements separately identify and disclose the information required about the plan				
	b) That group entity's financial statements are available to users of the financial statements on the same terms as the financial statements of the entity and at the same time as, or earlier than, the financial statements of the entity				

Disclosure requirements in other IPSAS

353	IPSAS 39.153 39.161 39.174	Where required by IPSAS 20, does the entity disclose information about:			
		a) Related party transactions with post-employment benefit plans, other long-term employee benefits or termination benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) Post-employment benefits, long-term employee benefits or termination benefits for key management personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
354	IPSAS 39.154	Where required by IPSAS 19, does the entity disclose information about contingent liabilities arising from post-employment benefit obligations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IPSAS 40 – Public sector combinations

Disclosure requirements for amalgamations

IPSAS 40.53 The resulting entity is required to disclose information that enables users of its financial statements to evaluate the nature and financial effect of an amalgamation.

A resulting entity is the entity that is the result of two or more operations combining in an amalgamation. An operation is defined by IPSAS 40.5 as an integrated set of activities and related assets and/or liabilities that is capable of being conducted and managed for the purpose of achieving an entity's objectives, by providing goods and/or services.

355	IPSAS 40.54	Does the resulting entity disclose the following information for each amalgamation that occurs during the reporting period:			
		(a) The name and a description of each combining operation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(b) The amalgamation date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(c) The primary reasons for the amalgamation, including, where applicable, the legal basis for the amalgamation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(d) The amounts recognized as of the amalgamation date for each major class of assets and liabilities transferred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(e) The adjustments made to the carrying amounts of assets and liabilities recorded by each combining operation as of the amalgamation date:			
		(i) To eliminate the effect of transactions between combining operations in accordance with IPSAS 40.22	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) To conform to the resulting entity's accounting policies in accordance with IPSAS 40.27	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(f) An analysis of net assets/equity, including any components that are presented separately, and any significant adjustments, such as revaluation surpluses or deficits, recognized in accordance with IPSAS 40.37-38	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(g) If a resulting entity elects to present financial statements for periods prior to the amalgamation date in accordance with IPSAS 40.52, does the resulting entity disclose the following information for each combining operation:			
		(i) A statement of financial position as at the end of the prior period(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) A statement of financial performance for the prior period(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) A statement of changes in net assets/equity for the prior period(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) A cash flow statement for the prior period(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(v) Notes, comprising a summary of significant accounting policies and other explanatory notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		The resulting entity shall not restate this information, but shall disclose the information on the same basis as used in the combining operations' financial statements. The resulting entity shall disclose the basis on which this information is presented.			
		(h) If, at the time the financial statements of the resulting entity are authorized for issue, the last reporting date of any of the combining operations does not immediately precede the amalgamation date, does the resulting entity disclose the following information:			
		(i) The amounts of revenue and expense, and the surplus or deficit of each combining operation from the last reporting date of the combining operations until the amalgamation date. The amounts of revenue shall be analyzed in a manner appropriate to the entity's operations, in accordance with IPSAS 1.108. The amounts of expense shall be analyzed using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is faithfully representative and more relevant, in accordance with IPSAS 1.109.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The amounts reported by each combining operation immediately prior to the amalgamation date for each major class of assets and liabilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The amounts reported by each combining operation immediately prior to the amalgamation date for each major class of assets and liabilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		The resulting entity is not required to disclose this information where it has elected to present financial statements for periods prior to the amalgamation date as specified in IPSAS 40.55 (g).			
356	IPSAS 40.55	The resulting entity is required to disclose information that enables users of its financial statements to evaluate the financial effects of adjustments recognized in the current reporting period that relate to amalgamations that occurred in the period or previous reporting periods.			
	IPSAS 40.56	(a) If the initial accounting for an amalgamation is incomplete (see IPSAS 40.40) for particular assets or liabilities, and the amounts recognized in the financial statements for the amalgamation thus have been determined only provisionally:			
		(i) The reasons why the initial accounting for the amalgamation is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The assets or liabilities for which the initial accounting is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The nature and amount of any measurement period adjustments recognized during the reporting period in accordance with IPSAS 40.43	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	(b) If amounts of tax due are forgiven as a result of the terms of the amalgamation (see IPSAS 40.33-34):			
	(i) The amount of tax due that was forgiven	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Where the resulting entity is the tax authority, details of the adjustment made to tax receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IPSAS 40.57	If the specific disclosures required by this and the other IPSAS do not meet the objectives set out in IPSAS 40.53 and 40.55, the resulting entity shall disclose whatever additional information is necessary to meet those objectives.			

Disclosure requirements for acquisitions

357	IPSAS 40.119	The acquirer is required to disclose information that enables users of its financial statements to evaluate the nature and financial effect of an acquisition that occurs either:			
		a) During the current reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		b) After the end of the reporting period but before the financial statements are authorized for issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
358	IPSAS 40.120	To meet the objective in IPSAS 40.119, does the acquirer disclose the following information for each acquisition that occurs during the reporting period:			
		a) The name and a description of the acquired operation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b) The acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c) The percentage of voting equity interests or equivalent acquired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d) The primary reasons for the acquisition and a description of how the acquirer obtained control of the acquired operation, including, where applicable, the legal basis for the acquisition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e) A qualitative description of the factors that make up the goodwill recognized, such as expected synergies from combining the operations of the acquired operation and the acquirer, intangible assets that do not qualify for separate recognition or other factors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f) The acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as:			
		(i) Cash	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) Other tangible or intangible assets, including an operation or controlled entity of the acquirer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) Liabilities incurred, for example, a liability for contingent consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) Equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g) For contingent consideration arrangements and indemnification assets:			
		(i) The amount recognized as of the acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) A description of the arrangement and the basis for determining the amount of the payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) An estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated (If the maximum amount of the payment is unlimited, does the acquirer disclose that fact)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h) For acquired receivables by major class of receivable (such as loans, direct finance leases, etc.)			
		(i) The fair value of the receivables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The gross amounts receivable in accordance with a binding arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The best estimate at the acquisition date of the cash flows in accordance with a binding arrangement not expected to be collected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i) The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		j) For each contingent liability recognized in accordance with IPSAS 40.77, the information required in IPSAS 19.98 and if a contingent liability is not recognized because its fair value cannot be measured reliably, does the acquirer disclose:			
		(i) The information required by paragraph 100 of IPSAS 19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) The reasons why the liability cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		k) The total amount of goodwill that is expected to be deductible for tax purposes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		l) For transactions that are recognized separately from the acquisition of assets and assumption of liabilities in the acquisition in accordance with IPSAS 40.109:			
		(i) A description of each transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(ii) How the acquirer accounted for each transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iii) The amounts recognized for each transaction and the line item in the financial statements in which each amount is recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		(iv) If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		m) Does the disclosure of separately recognized transactions required by (l) include the amount of acquisition-related costs and, separately, the amount of those costs recognized as an expense and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	the line item or items in the statement of financial performance in which those expenses are recognized; is the amount of any issue costs not recognized as an expense and how they were recognized also be disclosed			
	n) In an acquisition in which a loss is recognized in surplus or deficit (see IPSAS 40.86):			
	(i) The amount of the loss recognized in accordance with IPSAS 40.86 and the line item in the statement of financial performance in which the loss is recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) A description of the reasons why the transaction resulted in a loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	o) In a bargain purchase (see IPSAS 40.88-40.90):			
	(i) The amount of any gain recognized in accordance with paragraph 88 and the line item in the statement of financial performance in which the gain is recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) A description of the reasons why the transaction resulted in a gain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	p) For each acquisition in which the acquirer holds less than 100% of the quantifiable ownership interests or equivalent in the acquired operation at the acquisition date:			
	(i) The amount of the non-controlling interest in the acquired operation recognized at the acquisition date and the measurement basis for that amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) For each non-controlling interest in an acquired operation measured at fair value, the valuation technique(s) and significant inputs used to measure that value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	q) In an acquisition achieved in stages:			
	(i) The acquisition-date fair value of the equity interest in the acquired operation held by the acquirer immediately before the acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquired operation held by the acquirer before the acquisition (see IPSAS 40.100) and the line item in the statement of financial performance in which that gain or loss is recognized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	r) The following information:			
	(i) The amounts of revenue and expense, and the surplus or deficit of the acquired operation since the acquisition date included in the consolidated statement of financial performance for the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The revenue and expense, and the surplus or deficit of the combined entity for the current reporting period as though the acquisition date for all acquisitions that occurred during the year had been as of the beginning of the annual reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If disclosure of any of the information required by IPSAS 40.120 r) is impracticable, the acquirer shall disclose that fact and explain why the disclosure is impracticable. IPSAS 40 uses the term 'impracticable' with the same meaning as in IPSAS 3.			
359	IPSAS 40.121 For individually immaterial acquisitions occurring during the reporting period that are material collectively, does the acquirer disclose in aggregate the information required by IPSAS 40.120 (e)-(r).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
360	IPSAS 40.122 If the acquisition date of an acquisition is after the end of the reporting period but before the financial statements are authorized for issue, does the acquirer disclose the information required by IPSAS 40.120 unless the initial accounting for the acquisition is incomplete at the time the financial statements are authorized for issue. In that situation, does the acquirer describe which disclosures could not be made and the reasons why they cannot be made.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IPSAS 40.123 The acquirer is required to disclose information that enables users of its financial statements to evaluate the financial effects of adjustments recognized in the current reporting period that relate to acquisitions that occurred in the period or previous reporting periods.			
361	IPSAS 40.124 To meet the objective in item 354, does the acquirer disclose the following information for each material acquisition or in the aggregate for individually immaterial acquisitions that are material collectively:			
	a) If the initial accounting for an acquisition is incomplete (see IPSAS 40.103) for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognized in the financial statements for the acquisition thus have been determined only provisionally:			
	(i) The reasons why the initial accounting for the acquisition is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) The assets, liabilities, quantifiable ownership interests (or equivalent) or items of consideration for which the initial accounting is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The nature and amount of any measurement period adjustments recognized during the reporting period in accordance with IPSAS 40.107	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is canceled or expires:			
	(i) Any changes in the recognized amounts, including any differences arising upon settlement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Any changes in the range of outcomes (undiscounted) and the reasons for those changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iii) The valuation techniques and key model inputs used to measure contingent consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c) For contingent liabilities recognized in an acquisition, does the acquirer disclose the information required by IPSAS 19.97 and 19.98 for each class of provision	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d) Does the reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period show separately:			
	(i) The gross amount and accumulated impairment losses at the beginning of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii) Additional goodwill recognized during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<u>Disclosure made</u>			
		<u>Yes</u>	<u>No</u>	<u>N/A</u>	
	(iii)	Adjustments resulting from the subsequent recognition of amounts during the reporting period in accordance with the relevant international or national accounting standard dealing with income taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(iv)	Goodwill derecognized during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(v)	Impairment losses recognized during the reporting period in accordance with IPSAS 26, Impairment of Cash-Generating Assets (IPSAS 26 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vi)	Net exchange rate differences arising during the reporting period in accordance with IPSAS 4, The Effects of Changes in Foreign Exchange Rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(vii)	Any other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(viii)	The gross amount and accumulated impairment losses at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e)	Do the amount and explanation of any gain or loss recognized in the current reporting period that both:			
	(i)	Relate to the identifiable assets acquired or liabilities assumed in an acquisition that were effected in the current or previous reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii)	Are of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f)	If amounts of tax due are forgiven as a result of the terms of the acquisition (see IPSAS 40.78-40.79):			
	(i)	The amount of tax due that was forgiven	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(ii)	Where the acquirer is the tax authority, details of the adjustment made to tax receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
362	IPSAS 40.124	If the specific disclosures required by IPSAS 40 and other IPSASs do not meet the objectives set out in IPSAS 40.119 and 40.123, does the acquirer disclose additional information that is necessary to meet those objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New pronouncements

363 IPSAS
3.35

Does the entity disclose the fact that when it has not applied a new IPSAS that has been issued but is not yet effective.

Appendix – commentary

Item number	Commentary	Working paper reference

About EY's International Public Sector Accounting Standards Group

The move to International Public Sector Accounting Standards (IPSAS) is an important initiative in public sector accounting, the impact of which stretches far beyond accounting to affect every key decision you make, not just how you report it. We have developed the global resources – people and knowledge – to support EY's client teams. And we work to give you the benefit of our broad sector experience, our deep subject matter knowledge and the latest insights from our work worldwide. It's how EY makes a difference.

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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