



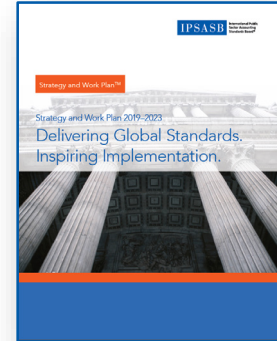
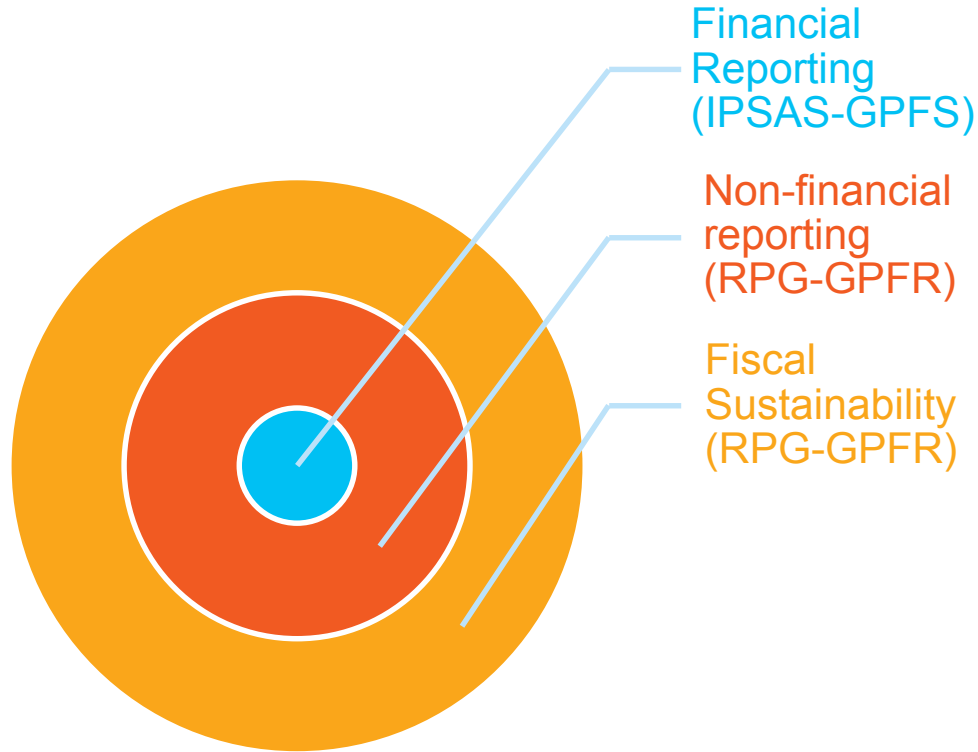
Performance Indicators - IPSAS

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Performance Indicators



IPSASB's Strategic Objective

Strengthening Public Financial Management globally through increasing adoption of accrual-based IPSAS.

Financial Reporting Performance Indicators

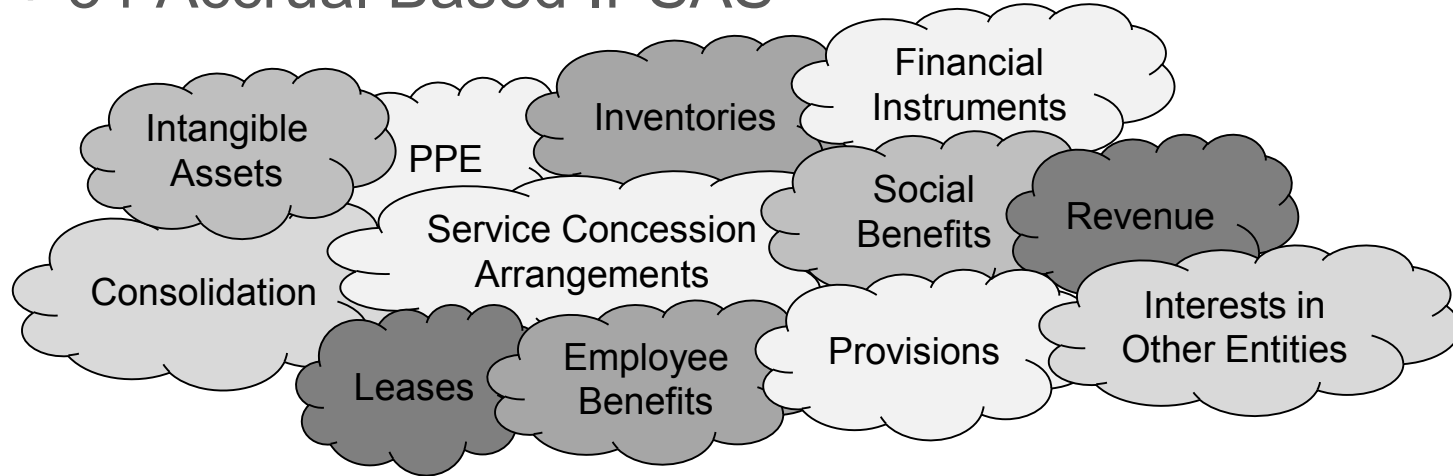


- **IPSAS 1, *Presentation of Financial Statements***
 - Assets (current, non-current), Liabilities (current, non-current), and Net Assets/Equity
 - Revenue, Expenses, and Surplus/(deficit)
 - Additional line items, headings, and subtotals are permitted when relevant to understand Fin. Pos./Perf.
- **IPSAS 2, *Cash Flow Statements***
 - Operating, Investing, and Financing Activities
- **IPSAS 18, *Segment Reporting***

Financial Reporting Performance Indicators



- ... + 34 Accrual Based IPSAS



IPSAS financial reporting performance indicators are at the heart of a good performance indicators system

Non-Financial Reporting Performance Indicators

- RPG 2, *Financial Statement Discussion and Analysis*
 - *Entity's objectives and strategies*
 - *Entity's financial statements*
 - *Reconciliation between IPSAS measures and non-IPSAS measures*
 - *Risks and uncertainties*

Non-Financial Reporting Performance Indicators

- RPG 3, *Service Performance Information*
 - Quantitative performance indicators

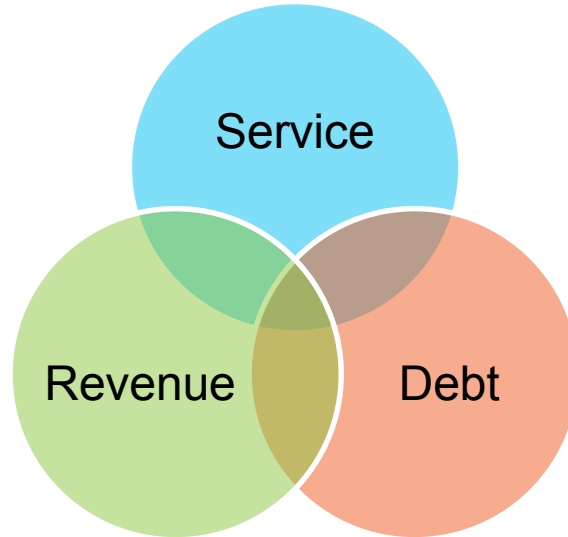


- Qualitative performance indicators
 - Poor/good/excellent; satisfactory/unsatisfactory

Fiscal Sustainability Performance Indicators

Fiscal
Sustainability

- RPG 1, *Reporting on the Long-term Sustainability of an Entity's Finances*



Capacity
&
Vulnerability

Future Work

- **IPSASB**
 - Proposed project on Public Sector Performance Indicators
 - Research Project on Financial Reporting in the Public Sector
 - Increased alignment with Government Finance Statistics
- **IASB**
 - Project on Primary Financial Statements
 - Project on Management Commentary

Contact Information



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