Una actualización de la IFAC - Apoyo al Sector Público

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27 de abril de 2016

Reunión del Grupo FOCAL
Montevideo, Uruguay

NICSP nuevas y revisadas y lineamientos establecidos en el 2015

NICSP 33, *Adopción por primera vez de las NICSP de Base de Acumulación (o devengo)*
(enero de 2015)

NICSP 34-38, *Intereses en Otras Entidades*
(reemplaza a las NICSP 6-8)
(enero de 2015)

GPR 3, *Presentación de información sobre el rendimiento de los servicios*
(marzo de 2015)

Documentos en consulta y Borradores de Norma Propuesta

Pronunciamiento final aprobado en la reunión de marzo de 2016:

- Mejoras menores
- Aplicabilidad de las NICSP

Respuestas que actualmente se están analizando

- Documento en consulta sobre Beneficios Sociales

Borradores de Norma Propuesta (BNP) aún abiertos para comentarios:

- Actualización de la NICSP 25 Beneficios a los empleados BNP 59 (30 de abril)
- Combinaciones en el Sector Público BNP 60 (30 de junio)
- Actualización de las NICSP con Base de Efectivo ED 61 (31 de julio)

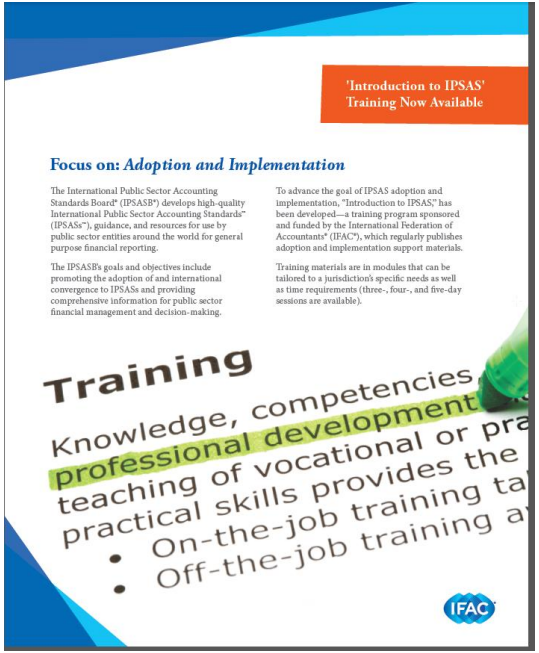
Programa de Trabajo para el 2016 en adelante – Principales proyectos

Proyecto	Específico del sector público	Convergencia con NIIF
Beneficios sociales	x	
Ingresos y Gastos distinto del intercambio	x	x
Instrumentos financieros	x	x
Los activos que constituyen un patrimonio cultural	x	
Medición en el Sector Público (aún no se ha iniciado)	x	
Los activos de infraestructura (aún no se ha iniciado)	x	
Arrendamientos (recién iniciado)		x

www.ipsasb.org

Módulos NICSP para Formación de Formadores

- Diseñados para uso institucional
- 9 módulos
- Combina material integral y diapositivas de PowerPoint



'Introduction to IPSAS' Training Now Available

Focus on: *Adoption and Implementation*

The International Public Sector Accounting Standards Board® (IPSASB®) develops high-quality International Public Sector Accounting Standards™ (IPSASs™), guidance, and resources for use by public sector entities around the world for general purpose financial reporting.

The IPSASB's goals and objectives include promoting the adoption of and international convergence to IPSASs and providing comprehensive information for public sector financial management and decision-making.

To advance the goal of IPSAS adoption and implementation, "Introduction to IPSAS," has been developed—a training program sponsored and funded by the International Federation of Accountants® (IFAC®), which regularly publishes adoption and implementation support materials.

Training materials are in modules that can be tailored to a jurisdiction's specific needs as well as time requirements (three-, four-, and five-day sessions are available).

Training

Knowledge, competencies
professional development
teaching of vocational or pra
practical skills provides the
• On-the-job training ta
• Off-the-job training a

IFAC

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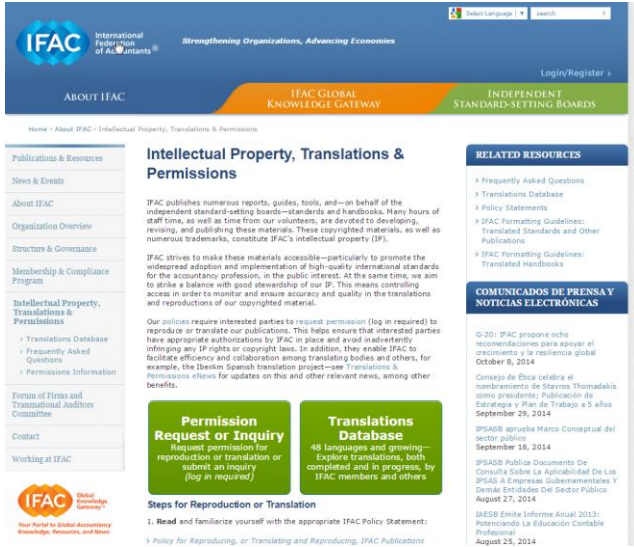

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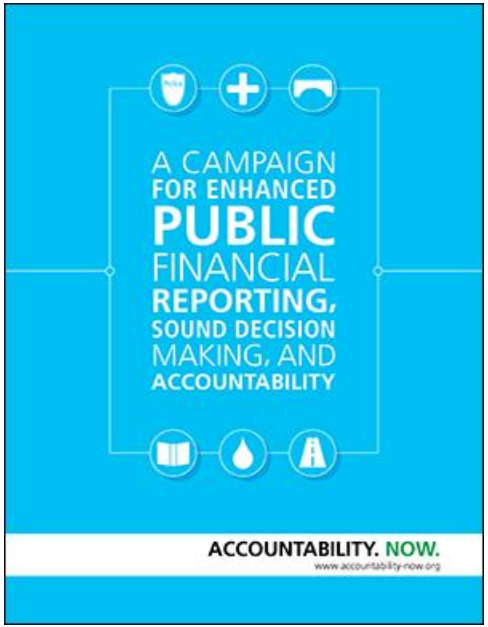
Rendición de cuentas. Ahora. – Qué es esto?



Cómo estar involucrado?

- Visite la página web Accountability.Now.
- Descargue el folleto Accountability. Now.
- Suscríbase a Accountability. Now. Información para socios
- Contáctenos con sus ideas y sugerencias!

ACCOUNTABILITY. NOW.

www.accountability-now.org

Partner Briefing

February 2016

Keeping you informed about the Accountability. Now. campaign.

Do you know anyone who would like to receive this Partner Briefing? Please contact us to be added to our distribution.

The Accountability. Now. campaign is an initiative of the International Federation of Accountants® (IFAC®) to promote high-quality financial reporting by governments to improve transparency and accountability. The coalition is executed through partners who support the campaign's ambitions. They include professional accountancy firms, international bodies, and civil society organizations.

Contact:

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2016 Planning Priorities

Among our 2016 priorities are:

- Attracting new **Accountability. Now.** partners and adopting a declaration to which partners can subscribe;
- With our Organisation for Economic Co-operation and Development (OECD) partner, conducting an **Accountability. Now.** survey among OECD countries to describe and analyze accounting systems, highlight issues pertinent to reform, and showcase good practice;
- In conjunction with the Chartered Institute of Public Finance and Accountancy (CIPFA) and International Public Sector Accounting Standards Board® (IPSASB®), developing the first phase of an **Accountability. Now.** Index to examine the level and progress of global public sector accruals-based accounting implementation; and
- Raising awareness, developing partnerships, and building capacity through organizing regional **Accountability. Now.** events, and by participating in relevant partner events.

Focus on Abu Dhabi

At the opening of the **Accountability. Now.** event in Abu Dhabi in November last year, our host, Abu Dhabi Accountability Authority

International Federation of Accountants

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