

STAFF PAPER

October 2017

IASB Meeting

Project	Rate-regulated Activities		
Paper topic	Consultative Group agenda		
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Purpose of the paper

1. The purpose of this paper is to inform the Board about the discussions planned to take place with the Consultative Group for Rate Regulation on 26 October 2017. This paper reproduces the agenda for that meeting.

AGENDA

[as at 12 October 2017]

Date 26 October 2017

Time 09.45hrs—16.15hrs

Location IASB Board Room
30 Cannon Street
London EC4M 6XH
UK

Thursday 26 October 2017

Chairperson: Amaro Gomes

09.15 Arrival tea/coffee/pastries

Time [UK]	Agenda item	Ref.
09.45—09.50	Welcome and overview of papers	AP1
09.50—10.30	Overview of the model and Board discussions	AP2
10.30—11.00	Defining the scope We ask Consultative Group members whether the description of 'defined rate regulation' being used by the Board in its discussions is sufficiently clear to enable entities to identify whether they may have activities within the scope of the model.	AP3
11.00—11.15	Tea/Coffee break	
11.15—12.00	Rights and obligations We ask Consultative Group members to provide information about how entities identify rate-adjustment amounts and how individual rate-adjustment balances are tracked through to amounts billed to customers.	AP4
12.00—13.15	Uncertainty We ask Consultative group members to provide information about the sources of uncertainty arising from the rate-adjustment mechanism and how such uncertainty is dealt with in practice, for both regulatory and financial reporting purposes, when recognising and measuring rate adjustments.	AP5
13.15—14.00	Lunch	
14.00—15.15	Identifying the interest rate or return rate We ask Consultative Group members to provide information about whether, and if so how, rate regulators compensate or charge an entity for the time-lag between the transaction or other event that originates a rate adjustment and the inclusion of that rate adjustment in the amounts billed to customers.	AP6
15.15—15.30	Tea/Coffee break	
15.30—15.50	Presentation and disclosure We ask Consultative group members to provide information about how feasible it is to disaggregate information about individual rate-adjustment account balances and to track when the balances are included in amounts billed to customers.	AP7
15.50—16.10	Next steps and any other business	
16.10—16.15	Closing remarks	
16.15	Close	