

**Proposed timetable for completion of a draft replacement Standard for  
AAS 25 *Financial Reporting by Superannuation Plans***

2010										
February	March	April	May	June	July	August	September	October	November	December
Consider issues raised by respondents to ED 179 not discussed at the Board's December 2009 meeting.	Joint meeting with FRSB – proposals in ED 179 not scheduled for discussion by the AASB.	Consider staff proposals regarding the disclosure of any difference between the fair value of a subsidiary and the net assets of the subsidiary by the parent.	No Board meeting scheduled.	Consider staff findings and proposals regarding accounting for insurance arrangements provided by superannuation entities to their members.	Consider any issues arising from the Board's decisions on insurance contracts from the June meeting	No Board meeting scheduled.	Consider draft proposals on segregated financial disclosures by superannuation entities. <sup>1</sup>	Consider 'sweep issues' arising as a consequence of the Board's redeliberations on ED 179.	Sub-committee review draft replacement Standard.  No Board meeting scheduled.	Board deliberate replacement Standard.

1. Note that the timing of this topic may change depending on whether the Board decides to await the outcomes from APRA's enhanced superannuation statistics collections proposals in respect of sub-fund information. See Agenda paper 6.1 to this meeting.