

**E**speramos que según lo planeado para el año 2025 tengamos un grupo completo de guías para la contabilidad de entidades no lucrativas. Ya se han publicado 2 borradores. El segundo está abierto a comentarios hasta el 15 de marzo de 2024 (tiempo de sobra para que en Colombia lo estudiemos y nos pronunciemos). Según este último documento *“The focus of ED2 is on some of the key accounting transactions that are relevant for NPO financial reporting. ED2 is built on the equivalent sections from the IFRS for SMEs Accounting Standard where these exist, but has required the development of some new sections for NPO specific transactions too. The contents are listed at the front of ED2. ED2 also includes a number of sections that have been updated for alignment or terminology purposes. However, it proposes that the section on share-based payment in the IFRS for SMEs Accounting Standard is not relevant to NPOs and therefore it is not proposed to be included in INPAG. The Preface, Sections 1–10 and a new Section 35 (narrative reporting) were published in Exposure Draft 1 (ED1). The remaining sections will be published in Exposure Draft 3 (ED3). Exposure Draft 3 (ED3) ED3 will focus on fund accounting, the classification of expenses, fundraising costs, and the transition to INPAG. As with ED2 it will include a number of Sections that are updated for terminology or alignment changes but are not updated for other reasons. It will also reflect considerations relating to proposals for a supplementary statement to support donor reporting requirements. Annex B shows the NPO specific content in each Exposure Draft and*

*the expected level of change, together with those sections that are not expected to be changed other than for terminology changes. Inventories Exemptions, measurement, disclosure INPAG Sections 13 Revenue Recognition, measurement, disclosure INPAG Section 23 Part I and Part II Expenses on grants and donations Recognition, measurement, disclosure INPAG Section 24 Part I Foreign currency translation Presentation and disclosure INPAG Section 30”* En el proyecto encontramos Proposed Adaptations 1. New terminology—grants and donations. 2. Rights and obligations in enforceable grant arrangements. 3. Revenue - Determining which guidance to apply. 4. Revenue recognition for grants and donations 5. Revenue from grants and donations – application issues 6. Gifts in-kind 7. Services in-kind 8. Grant expense recognition 9. Expenses on grants and donations—application issues 10. Disclosures—grants and donations 11. Revenue from contracts with customers 12. Inventories—recognition, measurement and impairment 13. Foreign currency translation—presentation and disclosure 14. Removal of profit-sharing and share-based payment guidance. En el borrador 1 se explicó: *“Identifying the primary users is important so that the accountability and decision – making needs of these users are met. Central to the development of INPAG is the core premise that general purpose financial reports that include nonfinancial information are required to meet the broader needs and expectations of users. (...)”* Nos falta mucho para saber de todo.

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