

Australian Infrastructure Financial Management Guidelines

POSITION PAPERS

The National Stakeholder Workshop for the Australian Infrastructure Financial Management Guidelines held on 28 September 2005 identified eight issues that required further discussion and agreement within the infrastructure asset management and financial reporting industry.

The Workshop recommended that Position Papers be prepared to explore the issues in detail, provide options for consideration, circulate the Position Papers for discussion and comment to asset management and financial management professionals within the infrastructure services industry with the aim of finalising each position paper into an industry agreed position prior to commissioning the preparation of the Guidelines.

A draft Table of Contents for the Guidelines has been prepared to guide development of the Position Papers and feed into the Guidelines development process. The Draft TOC is attached.

The identified Position Papers are shown below.

No.	Position Paper Title	TOC Ref	Date issued for comment	Closing date for comments	Reissued after steering cmte adoption
1	Asset Consumption and Asset Renewal	1.3	17 Apr 06	1 Jun 06	14 Aug 06
2	Sustainability in Service Provision	2.1	17 Apr 06	24 Jun 06	14 Aug 06
3	Performance Measures	2.1.5	20 Sep 06	6 Oct 06	9 Jan 07
4	Recognition of an Asset (inc. Network Assets)	2.3.1	11 Oct 06	23 Oct 06	9 Jan 07
5	Capitalisation Policies	2.3.2	5 Oct 06	18 Oct 06	9 Jan 07
6	Revaluation	2.3.5	16 Oct 06	24 Oct 06	26 Jan 07
7	Determining remaining and useful lives (inc multi-condition test and condition assessment)	2.3.6 2.4	8 Sep 06	29 Sep 06	9 Jan 07
8	Long Term Financial Planning	6	16 Oct 06	24 Oct 06	26 Jan 07
9	Infrastructure Consumption Reporting				

Further information can be obtained from

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Australian Infrastructure Financial Management Guidelines

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