

RPG™ GUIDELINES

INTRODUCTION TO RECOMMENDED PRACTICE GUIDELINES

RPG™

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The objective of the IPSASB is to serve the public interest by setting high-quality public sector accounting standards and by facilitating the adoption and implementation of these, thereby enhancing the quality and consistency of practice throughout the world and strengthening the transparency and accountability of public sector finances.

In meeting this objective, the IPSASB sets International Public Sector Accounting Standards (IPSAS) and RPG Guidelines for use by public sector entities, including national, regional, and local governments, and related governmental agencies.

IPSAS Standards relate to the general purpose financial statements (financial statements) and are authoritative. RPG Guidelines are pronouncements that provide guidance on good practice in preparing general purpose financial reports (GPFRs) that are not financial statements. Unlike IPSAS Standards, RPG Guidelines do not establish requirements. Currently all pronouncements relating to GPFRs that are not financial statements are RPG Guidelines. RPG Guidelines do not provide guidance on the level of assurance (if any) to which information should be subject.

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