

Financial Reporting Consolidation Guidance developing schedule – TCOP thematic group

	Action	Leading country	Deadline for the draft paragraph delivery	Comments
1	Developing the draft Paragraph 1 of the Guidance: <u>Whom is this Guidance meant for?</u>	Russian Federation	October 17 th , 2014	
2	Developing the draft Paragraph 2 of the Guidance: <u>The goal of the Guidance</u>	Russian Federation	October 17 th , 2014	
3	Developing the draft Paragraph 3 of the Guidance: <u>The main notions and definitions</u>	Russian Federation	October 17 th , 2014	
4	Developing the draft Paragraph 4 of the Guidance: <u>The methodological basis for consolidation</u>	Russian Federation Azerbaijan	October 17 th , 2014	Information related to ESA will be provided by colleagues from another member-country (Bulgaria or Croatia)

	Action	Leading country	Deadline for the draft paragraph delivery	Comments
5.	Developing the draft Paragraph 5 of the Guidance: <u>The concept of consolidation</u>	Russian Federation	October 17 th , 2014	
6.	Developing the draft Paragraph 6 of the Guidance: <u>Coverage of consolidation units</u>	Russian Federation Ukraine	October 17 th , 2014	
7.	Developing the draft Paragraph 7 of the Guidance: <u>The structure of consolidation</u>	Moldova	October 10 th , 2014	
8.	Developing the draft Paragraph 8 of the Guidance: <u>Flows and stocks subject of consolidation</u>	<i>The leading country for this paragraph was not yet identified</i>	October 10 th , 2014	

	Action	Leading country	Deadline for the draft paragraph delivery	Comments
9.	Developing the draft Paragraph 9 of the Guidance: <u>Exceptions from consolidation requirements</u>	Georgia	October 10 th , 2014	
10.	Developing the draft Paragraph 10 of the Guidance: <u>The methodology of consolidation</u>	Russian Federation ? (one more contributing country is to be identified)	October 10 th , 2014	
11.	Developing the draft Paragraph 11 of the Guidance: <u>Publication of statements. Disclosure requirements</u>	Albania	October 10 th , 2014	
12.	Developing the draft Paragraph 12 of the Guidance:	Albania	October 10 th , 2014	

	Action	Leading country	Deadline for the draft paragraph delivery	Comments
	<u>Practical issues. Differences and special circumstances</u>	All member countries		
13	Developing the draft Paragraph 13 of the Guidance: <u>References and publications</u>	All contributing member countries		
14.	Meeting of the thematic group		10-12.11.2014	The meeting will be held in Montenegro. The draft Paragraphs will be presented and discussed during the meeting
15.	Approving the final version of the Guidelines (through electronic communication)	All member countries	March 1 st 2015	