

# **PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM**

Ross Smith, IPSASB Program and Technical Director

IPSASB CAG Meeting – December 2022

# Work Program Update (1/3)

## Approvals since last CAG meeting

- ED 83, *Reporting Sustainability Program Information*

## Changes to Work Program Since June

- ED 82, *Retirement Benefit Plans* – review of responses delayed until March 2023
- CP, *Natural Resources* – review of responses delayed until March 2023

# Work Program Update (2/3)

## Management of Approvals

- Changes to work program to sequence approvals between Dec 2022 and Mar 2023 by balancing:
  - Agenda time available across meetings
  - Number of approvals IPSASB can reasonably be expected to consider during a meeting
  - Ability of staff to action IPSASB decisions and instructions and action drafting changes
  - Integration of cross-cutting issues across projects

## Items up for Approval in Dec 2022

- IPSAS XX, *Property, Plant and Equipment*
- *Conceptual Framework Limited Scope Update-Phase 1-Measurement*
- ED 84, *Concessionary Leases and Right-of-Use Assets In-Kind (Amendments to IPSAS 43 and IPSAS 23)*



# Work Program Update (3/3)

Looking  
forward:  
2023

- Approval of guidance for major projects (Measurement, Revenue and Transfer Expenses)
- Project Briefs - new major projects (Differential reporting and Presentation of Financial Statements)
- 2024-2028 Strategy and Work Program Consultation
- Public Sector Sustainability Reporting



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