

Meeting: IPSASB Consultative Advisory Group
Meeting Location: Virtual Meeting
Meeting Date: December 7, 2020

Agenda Item 4

For:
 Approval
 Discussion
 Information

NATURAL RESOURCES

Project summary	The objective of the natural resources project is to develop a Consultation Paper, then one or more Exposure Drafts to address the issues relating to the recognition, measurement, presentation and disclosure of natural resources.	
Meeting objectives	Topic	Agenda Item
Discussion Items	Recognition of the Sovereign Power to Issue Exploration Licenses as an Asset	4.1
Other supporting items	Appendix A: IPSASB Due Process Checklist (condensed to included portions relevant to the CAG)	4.2
	Appendix B: Links to Other Documents	4.3

