

RETIREMENT BENEFIT PLANS

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IPSASB Meeting – March 2023

Standing Items



10.1.1: Project Roadmap

10.1.2: Instructions

10.1.3: Decisions

Overview of Responses

- Twenty-three (23) response letters to ED 82.
- Nine (9) Specific Matters for Comment in ED 82.
- Strong support for the proposals in ED 82.
- Issues identified relate to the application of specific technical items.

Issues

Consolidation of retirement benefit plans

Adapting IFRS and consistency with IPSAS

Additional disclosure

Guidance and/or clarity

Editorial changes

Consequential amendments





Retirement Benefit Plans

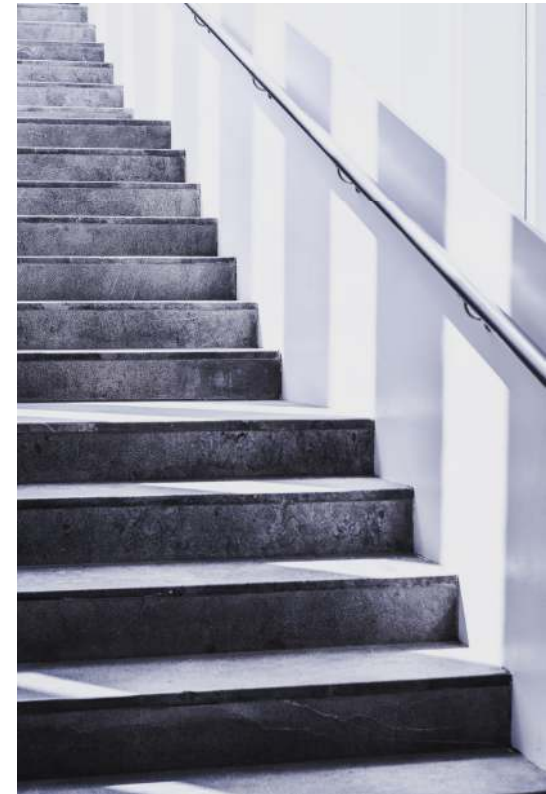
Recommendation

Staff recommends the IPSASB delegate the review of the changes made to IPSAS, Retirement Benefit Plans, based on staff's detailed analysis of responses to ED 82, to its Retirement Benefit Plans Drafting Group (DG). The DG will comprise of Retirement Benefit Plans Task Force members.

Does the IPSASB agree with this recommendation?

Next Steps

-  Address issues
-  Reflect comments provided by DG and members
-  Approve IPSAS 49
-  Final editorial review





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