

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA  
March 12–15, 2024

Location:  
IFAC Office  
529 Fifth Avenue, 5<sup>th</sup> Floor  
New York, New York

Virtual Option:  
9 a.m. ET Daily Start Time ([see your local time zone here](#))  
Connection Details: To Follow

AGENDA ITEM	ITEM	TIME
<b>Tuesday, March 12</b>		
<b>MEMBER BRIEFING</b> <i>Closed session</i>	-	9:00-9:45
<i>Break</i>		9:45-10:00
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	10:00-10:30
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes from December 2023 meeting	1.3	
EPSAS Update	1.4	
IPSAS-IFRS Alignment Dashboard	1.5	
IPSAS-ISS Alignment Dashboard	1.6	
Report on Activities/Communication Activities	1.7	
<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program progress</i>	2	10:30-10:40
<i>Break</i>		10:40-11:00
<b>PIC GOVERNANCE UPDATE</b> <i>Presentation from Member of the PIC</i>	3	11:00-11:30
<b>IMPROVEMENTS TO IPSAS 2023</b> <i>Approval of final pronouncement</i>	4	11:30-12:30
<i>Lunch</i>		12:30-1:30
<b>IFRIC ALIGNMENT – NARROW SCOPE AMENDMENTS</b> <i>Review and approval of proposed narrow scope amendments</i>	5	1:30-3:00
<i>Break</i>		3:00-3:20

<b>OTHER LEASE-TYPE ARRANGEMENTS</b> <i>Approval of ED (proposed IPSAS 47 amendments and non-authoritative examples)</i>	6	3:20-5:00
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## Wednesday, March 13

<b>NATURAL RESOURCES</b> <i>Discussion of issues</i>	7	9:00-10:40
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<i>Break</i>		10:40-11:00
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<i>Lunch</i>		12:30-1:30
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<b>ADOPTION AND IMPLEMENTATION UPDATE</b> <i>Presentation – 2024 IFAC A&amp;I Activities and Handbook Update</i>	8	1:30-2:00
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<b>MEASUREMENT–APPLICATION PHASE</b> <i>Discussion of issues</i>	9	2:00-3:00
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<i>Break</i>		3:00-3:20
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<b>MEASUREMENT–APPLICATION PHASE</b> <i>Discussion of issues</i>	9	3:20-5:00
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## Thursday, March 14

<b>SUSTAINABILITY: CLIMATE–RELATED DISCLOSURES</b> <i>Discussion of draft guidance following December meeting</i>	10	9:00-10:40
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<i>Break</i>		10:40-11:00
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<b>SUSTAINABILITY: CLIMATE–RELATED DISCLOSURES</b> <i>Discussion of issues-breakout groups</i>	10	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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<b>SUSTAINABILITY REPORTING: CLIMATE–RELATED DISCLOSURES</b> <i>Discussion of issues-report back</i>	10	1:30-3:00
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<i>Break</i>		3:00-3:20
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<b>TASK FORCE MEETINGS</b> <i>Task force meeting time to advance projects</i>	-	3:20-5:00
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# Friday, March 15

<b>APPROVAL OF PRONOUNCEMENTS</b> <i>Additional discussion time-if needed</i>	4-6	9:00-9:30
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<b>IPSAS 33—LIMITED SCOPE UPDATE</b> <i>Discussion of issues</i>	11	9:30-10:40
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<i>Break</i>		<i>10:40-11:00</i>
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<b>PRESENTATION OF FINANCIAL STATEMENTS</b> <i>Discussion of draft material following December meeting</i>	12	11:00-12:30
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<i>Lunch</i>		<i>12:30-1:30</i>
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<b>PRESENTATION OF FINANCIAL STATEMENTS</b> <i>Discussion of issues-breakout groups/report back</i>	12	1:30-2:30
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<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program process and issues emerging from meeting</i>	2	2:30-3:00
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<b>WRAP UP AND ADJOURN</b>		
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