INSTRUCTIONS UP TO PREVIOUS MEETING

Meeting	Instruction	Actioned
September 2025	1. All instructions provided up until September 2025 were reflected in Work Program Consultation and Work Program Consultation Potential Projects	1. All instructions provided up until September 2025 were reflected in Work Program Consultation and Work Program Consultation Potential Projects
June 2026	2. Use the feedback provided during the breakout group sessions to develop a recommendation for the September 2026 meeting on which financial reporting project(s) the IPSASB should prioritize adding its Work Program.	2. See Agenda Item 4.A.2 of the September 2026 meeting for how this instruction has been actioned.

DECISIONS UP TO PREVIOUS MEETING

Meeting	Decision	BC Reference
September 2025	1. All decisions provided up until September 2025 were reflected in Work Program Consultation and Work Program Consultation Potential Projects	1. n/a
June 2026	2. IPSAS 35, *Consolidated Financial Statements,* should be prioritized for a future PIR.	2. BC not applicable. Agenda Item 4.A.3 of the September 2026 meeting reflects the IPSASB comments.
	3. General sustainability-related disclosures should be prioritized for a future sustainability reporting project when resources become available.	3. BC not applicable. Agenda Item 4.A.4 of the September 2026 meeting reflects the IPSASB comments.