



**INTERNATIONAL FEDERATION  
OF ACCOUNTANTS**

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DATE: 26 SEPTEMBER 2003  
MEMO TO: MEMBERS OF THE IFAC PUBLIC SECTOR COMMITTEE  
FROM: PAUL SUTCLIFFE  
SUBJECT: **IPSAS, GFS, ESA 95 HARMONIZATION**

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### **ACTION REQUIRED**

For your information.

### **Pages**

#### **AGENDA MATERIAL:**

13.2 Draft Agenda for meeting of IPSAS/GFS/ESA95 Working Group	13.2
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### **BACKGROUND**

In June 2003 representatives of the PSC, IMF, ESA95, Australian Accounting Standards Board and UK Treasury met to explore possibilities for convergence of IPSASs/GFS/ESA95. The agenda for that meeting, participants at the meeting and a draft meeting report were included in the Agenda for the PSC meeting in Vancouver.

Members were advised that a second meeting of the Convergence Group would be held on 3 October 2003. Members agreed that a paper being developed by the Convergence Group on differences between IPSASs and GFSM 2001 and strategies/potentials for convergence should be issued as a PSC Occasional Paper when completed, subject to final review and approval by the PSC.

The Agenda for the 3 October 2003 meeting is attached. At the forthcoming PSC meeting, the Chair will provide a verbal report on the meeting, an update on progress on the development on the IPSAS/GFS paper, and advise of any subsequent actions.

**STEERING COMMITTEE: TASK FORCE on Harmonization of Public Sector Accounts**

**Meeting to be held at the OECD Paris (2 rue André Pascal, La Muette, Room 9)**

**DRAFT AGENDA**

*From 9.30 am to 5.45 pm on Friday 3 October 2003*

<b>AGENDA</b>	<b>DOCUMENTS</b>	<b>DISCUSSION LEADER</b>	<b>TIME</b>
COFFEE SERVED			9:15
<b>WELCOME SPEECH</b>  (a) Report and follow-up to June 2003 meeting (b) Creation of Task Force with two working groups	Strategy paper Agenda	<b>Enrico Giovannini</b> (Director of Statistics, OECD) <b>Ian Mackintosh</b> <b>Lucie Laliberté</b>	9:30
<b>WORKING GROUP 1: GFS AND IPSAS</b>  (a) Presentation of GFSM2001/IPSASs  (b) Presentation on Australian Convergence papers. Determine whether the Group will prepare a response for HOTARAC and AASB  (c) Prepare priority list and actions	Matrix 1  Australia papers HOTARAC paper AASB Paper	<b>Ian Mackintosh</b>  Betty Gruber  Robert Keys	10:00
MORNING TEA			11:00
(c) Prepare priority list and actions (continued)			11:15
LUNCH			1:30
<b>WORKING GROUP 2: GFS-SNA</b>  (a) Presentation of matrix of GFS issues for SNA review  (b) Presentation of SNA list  (c) Prepare priority list and actions for the Inter-Secretariat Working Group on National Accounts (ISWGNA)	Matrix 2  OECD Paper (8/29/03)	<b>Jean-Pierre Dupuis</b>  Philippe de Rougemont  Jean-Pierre Dupuis	2:30
AFTERNOON TEA			4:30
<b>NEXT STEPS</b>  (a) OECD Symposium on accruals (February 2004)  (b) EDG on Public Sector Accounts  (c) Planning for February 2004 Task Force Meeting	OECD Paper	<b>L. Laliberté</b>  Jon Blondal  Jean-Pierre Dupuis	4.45