

# 1<sup>st</sup> DISTRIBUTION AGENDA – NEW DELHI - November 1-4, 2004

## INTERNATIONAL FEDERATION OF ACCOUNTANTS PUBLIC SECTOR COMMITTEE

A MEETING OF THE PUBLIC SECTOR COMMITTEE will be held at

Le Meridien Hotel  
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*Monday, 1 November 2004 from 9:00am to Thursday, 4 November 2004 at 4:30pm*

AGENDA	PAGE NO	NOTES
<b>SECTION 1 GENERAL MATTERS AND UPDATE</b>		
<b>1 WELCOME AND APOLOGIES</b>		
1.1 Attendance List	1.1-1.2	2 <sup>nd</sup> distribution
1.2 Welcome and Apologies		<b>1<sup>st</sup> distribution</b>
1.3 Receive and note the Meeting Timetable	1.3 – 1.4	<b>1<sup>st</sup> distribution</b>
1.4 Receive and note the Seminar Timetable	1.5	<b>1<sup>st</sup> distribution</b>
1.5 Program for Consultative Group Round Table discussion	1.6	<b>1<sup>st</sup> distribution</b>
<b>2 CONFIRMATION OF MINUTES</b>		
2.1 A memorandum from Matthew Bohun	2.1	<b>1<sup>st</sup> distribution</b>
2.2 Minutes from the New York meeting on 5-7 July 2004	2.2-2.44	
<b>3 MATTERS ARISING</b>		
3.1 Action List from New York meeting on 5-7 July 2004	3.1-3.3	<b>1<sup>st</sup> distribution</b>
<b>4 CHAIRMAN'S REPORT</b>		
4.1 A report from the Chair	4.1-4.2	<b>1<sup>st</sup> distribution</b>
4.2 PSC Chair Report to IFAC Council	4.3 – 4.10	
<b>5 SECRETARIAT'S REPORT</b>		
5.1 A report from Jerry Gutu	5.1	<b>1<sup>st</sup> distribution</b>
5.2 Report on IFAC Technical Committee activities	5.2-5.12	
5.3 An updated Members' Correspondence Distribution List	5.13-5.20	
<b>6 REPORT ON THE STANDARDS WORK PROGRAM</b>		
6.1 A memorandum from Paul Sutcliffe	6.1-6.6	<b>1<sup>st</sup> distribution</b>
6.2 A memorandum from Paul Sutcliffe on the Work Plan	6.7-6.13	
6.3 PSC Work Plan for 2004+	6.14	
6.4 PSC Work Plan for 2004 – 2007	6.15	
6.5 PSC Standards Program Status	6.16-6.18	
6.6 Projects of National Standards Setters	6.19-6.21	
6.7 A memorandum from Li Li Lian	6.22-6.28	
6.8 Overview of responses from the PSC – public-private sector arrangements	6.29–6.31	
<b>7 COUNTRY BRIEFING REPORTS</b>		
7.1 Country Briefing Reports from		
Australia	7.1-7.6	<b>1<sup>st</sup> distribution</b>
Canada	7.7-7.11	<b>1<sup>st</sup> distribution</b>
Israel	7.12-7.15	<b>1<sup>st</sup> distribution</b>
New Zealand	7.16-7.22	<b>1<sup>st</sup> distribution</b>
United Kingdom	7.23-7.32	<b>1<sup>st</sup> distribution</b>
France	7.33-7.36	<b>1<sup>st</sup> distribution</b>
South Africa	7.37-7.40	<b>1<sup>st</sup> distribution</b>

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<ul style="list-style-type: none"> <li>Argentina</li> <li>Germany</li> <li>Japan</li> <li>Malaysia</li> <li>Mexico</li> <li>Netherlands</li> <li>Norway</li> <li>United States of America</li> </ul>		
<b>SECTION 2: TECHNICAL MATTERS</b>		
<b>8 NON-EXCHANGE REVENUE</b>		<b>1<sup>st</sup> distribution</b>
8.1 A memorandum from Matthew Bohun	8.1-8.13	
8.2 Flowchart from ITC	8.14	
8.3 Summary of submissions received – major issues	8.15-8.98	
8.4 Additional Responses Received	Not numbered	
8.5 Submissions booklet		<b>Dist. separately</b>
8.6 <i>ITC Revenue from Non-exchange Transactions (including Taxes and Transfers)</i>		<b>Dist. separately</b>
<b>9 SOCIAL POLICY OBLIGATIONS</b>		<b>1<sup>st</sup> distribution</b>
9.1 A memorandum from Paul Sutcliffe		
9.2 Summary of submissions received		
9.3 Additional submissions received		
9.4 Copy of submissions received – Submissions booklet		<b>dist. separately</b>
9.5 <i>ITC Accounting for Social Policies of Governments</i>		<b>dist. previously</b>
<b>10 ACCOUNTING FOR DEVELOPMENT ASSISTANCE</b>		<b>2<sup>nd</sup> distribution</b>
10.1 A Memorandum from Paul Sutcliffe and Charles Coe	10.1-10.2	
10.2 Draft ED Accounting for Development Assistance	10.3-10.36	
10.3 Project Advisory Panel Responses to Revised Exposure Draft	10.37-10.41	
<b>11 BUDGET REPORTING COMPLIANCE</b>		<b>2<sup>nd</sup> distribution</b>
11.1 A memorandum from Jesse Hughes	9.1-9.6	
11.2 Draft ED arising from ex-post budget reporting	9.7-9.9	
<b>12 IASB UPDATE and IPSAS CONVERGENCE WITH IASs/IFRSs</b>		
<b>12A General Improvements Project</b>		<b>1<sup>st</sup> distribution</b>
12.1 A memorandum from Hongxia Li on current status of Improvement Project	12.1 – 12.3	
12.2 A memorandum from Li Li Lian and Hongxia Li	12.4-12.7	
12.3 Overview of Changes	12.8-12.12	
12.4 Marked-up IPSASs 17, 16, 3 and 6	12.13-12.196	
<b>12B Update on Impairment</b>		<b>2<sup>nd</sup> distribution</b>
12.5 A memorandum from Matthew Bohun		
<b>12C IASB Update</b>		<b>2<sup>nd</sup> distribution</b>
12.6 A memorandum from Li Li Lian		
<b>13 CONVERGENCE OF IPSAS AND STATISTICAL BASES</b>		
13.1 A memorandum from Paul Sutcliffe	13.1-13.4	<b>1<sup>st</sup> distribution</b>
13.2 Agenda for TFHPSA meeting in September 2004	13.5-13.8	<b>1<sup>st</sup> distribution</b>
13.3 Draft Minutes of September TFHPSA meeting	13.9-13.26	<b>1<sup>st</sup> distribution</b>
13.4 Updated Project Brief on Disclosure of Financial Information about GGS, including PAP comments and staff views	13.27-13.43-	<b>1<sup>st</sup> distribution</b>
13.5 Additional PAP comments on the GGS Project Brief	13.44-13.50	<b>1<sup>st</sup> distribution</b>

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13.6 Draft Research Report “IPSAS and Statistical Bases of Financial Reporting: an analysis of difference and recommendations for convergence”		2 <sup>nd</sup> distribution
<b>14 PROPOSED IPSAS 22 IMPAIRMENT OF CASH-GENERATING ASSETS</b>		2 <sup>nd</sup> distribution
14.1 A memorandum from David Bean, Ron Salole and Erna Swart	8.1-8.7	
14.2 Draft IPSAS	8.8-8.58	
<b>15 HERITAGE ASSETS</b>		
15.1 A memorandum from John Stanford and Paul Sutcliffe		2 <sup>nd</sup> distribution
15.2 Project brief on heritage assets		
<b>SECTION 3: OTHER MATTERS</b>		
<b>16 PSC REVIEW UPDATE</b>		<b>1<sup>st</sup> distribution</b>
16.1 Memorandum from Paul Sutcliffe	16.1-16.3	
16.2 Report from PSC Chair on IFAC Board Meeting July 04	16.4-16.5	
16.3 Action Plan	16.6-16.18	
16.4 Draft IPSASB Terms of Reference	16.19-16.29	
16.5 Draft revised Preface and Introduction to IPSASs	16.30-16.38	
<b>17 PSC CONSULTATIVE GROUP</b>		<b>1<sup>st</sup> distribution</b>
17.1 A memorandum from Jerry Gutu	17.1	
17.2 Agenda for Consultative Group Meeting	17.2	
17.3 Current status of appointment process	17.3-17.4	
17.4 Consultative Group Membership Profile and operating procedures	17.5-17.8	
17.5 Consultative Group Members Attending	17.9	
<b>18 PUBLIC SECTOR PERSPECTIVES ON ISAs</b>		<b>1<sup>st</sup> distribution</b>
18.1 A Memorandum from Matthew Bohun	18.1	
18.2 Report on the process of takeover of PSPs by INTOSAI/IAASB	18.2	
<b>19 FUTURE MEETINGS</b>		
19.1 Memorandum from Matthew Bohun	19.1	
<b>20 FOR YOUR INFORMATION</b>		<b>1<sup>st</sup> distribution</b>
Items 1 to 31		