

**2nd DISTRIBUTION AGENDA – TOKYO**  
**March 21 – 24, 2006**

**INTERNATIONAL FEDERATION OF ACCOUNTANTS**  
**INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)**

A Meeting of IPSASB will be held at the office of the Japanese Institute of Certified Public Accountants (JICPA) - 2<sup>nd</sup> Floor, 4-4-1, Kudan-Minami, Chiyoda-ku, Tokyo

**Consultative Group Round-Table discussion: Monday, March 20 from 4.00pm to 5.30pm at JICPA**  
**Seminar: Friday, March 24 from 9:00am to 12.30pm at JICPA**

AGENDA	PAGE NO	NOTES
<b>SECTION 1: GENERAL MATTERS AND UPDATE</b>		
<b>1 WELCOME AND APOLOGIES</b>		1 <sup>st</sup> distribution
1.1 Attendance List	1.1 – 1.2	
1.2 Welcome and Apologies		
1.3 Receive and note the Meeting Timetable	1.3 – 1.4	
1.4 Program for Consultative Group Round Table discussion		To follow
<b>2 CONFIRMATION OF MINUTES</b>		1 <sup>st</sup> distribution
2.1 A memorandum from Matthew Bohun	2.1	
2.2 Draft Minutes from Cape Town meeting in Nov/Dec 2005	2.2 - 2.18	
2.3 Draft Attachment to Minutes	2.19 – 2.23	
<b>3 MATTERS ARISING</b>		1 <sup>st</sup> distribution
3.1 Action List from Cape Town meeting in Nov/Dec 2005	3.1 - 3.4	
<b>4 CHAIRMAN’S REPORT</b>		1 <sup>st</sup> distribution
4.1 A report from the Chair	4.1 - 4.2	
<b>5 IFAC LIAISON REPORT</b>		1 <sup>st</sup> distribution
5.1 A report from Matthew Bohun	5.1 – 5.2	
5.2 Report on IFAC Technical Boards and Committees	5.3 – 5.13	
5.3 Updated Members’ Correspondence Distribution List	5.14 – 5.19	
<b>6 REPORT ON THE STANDARDS PROGRAM</b>		1 <sup>st</sup> distribution
6.1 A memorandum from Paul Sutcliffe on communication, translation and funding	6.1 - 6.5	
6.2 A memorandum from Paul Sutcliffe on the work plan	6.6 - 6.10	
6.3 IPSASB Work Plan for 2006+	6.11	
6.4 IPSASB Work Plan for 2006 – 2008	6.12	
6.5 Projects of National Standards Setters	6.13 – 6.17	
6.6 Staff Establishment 2006+		To follow
<b>7 COUNTRY BRIEFING REPORTS</b>		<b>2<sup>nd</sup> distribution</b>
7.1 Country Briefing Reports from		
Australia	7.1 – 7.6	
Canada	7.7 – 7.12	
Israel	7.13 – 7.20	
Italy	7.21 – 7.35	
Japan	7.36 – 7.38	
Malaysia	7.39 – 7.42	
Switzerland	7.43 – 7.45	
United Kingdom	7.46 – 7.51	
Argentina		To follow/ Verbal update
France		“
Germany		“
India		“
Mexico		“

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New Zealand		“
Norway		“
South Africa		“
USA		“
<b>SECTION 2: TECHNICAL MATTERS</b>		
<b>8 SOCIAL POLICY OBLIGATIONS – NON PENSIONS</b>		1 <sup>st</sup> distribution
8.1 A memorandum from John Stanford	8.1 – 8.5	
8.2 Draft ED on Social Policy Obligations other than pensions	8.6 – 8.57	
<b>9 SOCIAL POLICY OBLIGATIONS - SOCIAL SECURITY PENSIONS</b>		<b>2<sup>nd</sup> distribution</b>
9.1 A memorandum from John Stanford and Paul Sutcliffe	9.1 – 9.3	
9.2 Extracts of Draft ED on Social Security Pensions	9.4 – 9.24	
9.3 Report on SNA revision as recommended by Advisory Expert Group		To follow
<b>10 EMPLOYEE BENEFITS – GOVERNMENT EMPLOYEES</b>		1 <sup>st</sup> distribution
10.1 Memorandum from John Stanford	10.1 – 10.5	
10.2 Draft ED: Applicability of IAS 19, “Employee Benefits” to public sector entities:	10.6 – 10.78	
<b>11 ED 24 DISCLOSURE REQUIREMENTS FOR RECIPIENTS OF EXTERNAL ASSISTANCE – Update</b>		1 <sup>st</sup> distribution
11.1 Memorandum from Paul Sutcliffe	11.1 – 11.8	
11.2 History sheet	11.9 – 11.10	
11.3 Draft revised structure of ED 24	11.11 – 11.67	
11.4 Summary of additional responses to ED 24	11.68 – 11.78	
11.5 OECD JV PFM Draft Work Programme	11.79 – 11.83	
11.6 Paris Declaration	11.84 – 11.95	
11.7 Responses to ED 24 “Financial Reporting Under the Cash Basis of Accounting – Disclosure Requirements for Recipients of External Assistance” and summary thereof		Dist. separately
11.8 Verbal report from Chair on OECD-DAC-JV meeting		
<b>12 IASB UPDATE and IPSAS CONVERGENCE WITH IASs/IFRSs</b>		
<b>(A) Service Concessions</b>		
12.1 Memorandum from Chair of subcommittee monitoring IFRIC consideration of service concessions	12.1-12.2	1 <sup>st</sup> distribution
12.2 Progress and background on IFRIC’s Service Concession Arrangements project	12.3 – 12.7	1 <sup>st</sup> distribution
12.3 Letter to National Standards Setters re collaborative project	12.8	1 <sup>st</sup> distribution
<b>(B) IASB-FASB Conceptual Framework Project</b>		
12.4 Memorandum from Chair of subcommittee monitoring NSS and IASB-FASB project	12.9 – 12.11	1 <sup>st</sup> distribution
12.5 Summary of issues identified in previous subcommittee reports	12.12 – 12.13	1 <sup>st</sup> distribution
12.6 Letter to IASB re implication of proposed revisions for GBE’s	12.14	1 <sup>st</sup> distribution
<b>(C) IASB Update</b>		
12.7 Memorandum from Matthew Bohun and John Stanford		To follow
<b>13 IPSASB CONCEPTUAL FRAMEWORK PROJECT – STRATEGY SESSION</b>		1 <sup>st</sup> distribution
13.1 A memorandum from Paul Sutcliffe	13.1 – 13.11.	
13.2 Summary Table of Result from Survey	13.12 – 13.19	
13.3 IASB Framework and Concepts Underlying Accrual IPSASs	13.20 – 13.24	
13.4 Definitions, Concepts and Framework issues – Accrual IPSAS	13.25 – 13.29	
13.5 Verbal update from members on potential for collaboration with standard setters in their jurisdiction		

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<b>14 IMPAIRMENT OF CASH GENERATING ASSETS</b>		<b>2<sup>nd</sup> distribution</b>
14.1 Memorandum from John Stanford	14.1 – 14.4	
14.2 Draft ED XX “Impairment of Cash Generating Assets”	14.5 – 14.76	
14.3 Illustrative ED XX, “Impairment of Non Cash-Generating Assets and Cash-Generating Assets”	14.77 – 14.122	
<b>15 GENERAL IMPROVEMENTS PROJECT</b>		
15.1 A memorandum from Matthew Bohun	15.1 – 15.6	1 <sup>st</sup> distribution
15.2 Analysis of responses to ED 25 “Equal Authority of Paragraphs in IPSASs” and ED 26 “Improvements to International Public Sector Accounting Standards”	15.7 – 15.10	
15.3 Analysis of responses to ED 26 “Improvements to International Public Sector Accounting Standards”	15.11 – 15.58	
15.4 Responses to ED 25 and ED 26		Dist. separately
<b>16 ED 27 - BUDGET REPORTING – COMPARISON ACTUAL AND BUDGET</b>		<b>2<sup>nd</sup> distribution</b>
16.1 A memorandum from Paul Sutcliffe	16.1 – 16.6	
16.2 Analysis of responses to ED 27 “Presentation of Budget Information in Financial Statements”	16.7 – 16.37	
16.3 Responses to ED 27		Dist. separately
<b>17 ED 28 – GENERAL GOVERNMENT SECTOR</b>		<b>2<sup>nd</sup> distribution</b>
17.1 A memorandum from Paul Sutcliffe and Matthew Bohun	17.1 – 17.2	
17.2 Analysis of responses to ED 28 “Disclosure of Financial Information about the General Government Sector”	17.3 – 17.29	
17.3 Responses to ED 28		Dist. separately
<b>SECTION 3: OTHER MATTERS</b>		
<b>18 IPSASB UPDATE – GOVERNANCE, ADMINISTRATION ETC.</b>		
18.1 Verbal update on PIOB developments, Observer review and other matters		
<b>19 IPSASB CONSULTATIVE GROUP</b>		1st distribution
19.1 A memorandum from Matthew Bohun	19.1	
19.2 Current status of appointment process	19.2 – 19.3	
19.3 Consultative Group Membership Profile and operating procedures	19.4 – 19.8	
19.4 Consultative Group Members Attending	19.9	
<b>20 FUTURE MEETINGS</b>		1 <sup>st</sup> distribution
20.1 Memorandum from Matthew Bohun	20.1	
20.2 IFAC Yearly Events Calendar	20.2 – 20.4	
<b>21 FOR YOUR INFORMATION</b>		
Items 1 to 8	21.1 – 21.11	1 <sup>st</sup> distribution
Items 9 to 12	21.12 – 21.15	<b>2<sup>nd</sup> distribution</b>