

**INTERNATIONAL PUBLIC SECTOR ACCOUNTING
STANDARDS BOARD (IPSASB)
Stellenbosch, South Africa
December 6-9, 2016**

Location:
Stellenbosch Council Chamber
14 Plein St. Stellenbosch
7600 Western Cape
South Africa

| AGENDA ITEM | ITEM | TIME |
|--|------|--------------------|
| Tuesday, December 6 | | |
| OPENING REMARKS, INTRODUCTIONS AND MINUTES | 1 | 9:00-9:30 |
| Attendance List introductions and apologies | 1.1 | |
| Updated Members' Correspondence Distribution List | 1.2 | |
| Minutes and Decision Summary from September 2016 meeting | 1.3 | |
| Report on Activities/Communications activities | 1.4 | |
| EPSAS update | 1.5 | |
| Summary of IASB Work Plan | 1.6 | |
| IFRS Tracking Table | 1.7 | |
| GFS Tracking Table | 1.8 | |
| GOVERNANCE | 2 | 9:30-9:50 |
| <i>Verbal report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group (CAG)</i> | | |
| TECHNICAL DIRECTOR'S REPORT ON WORK PLAN | 3 | 9:50-10:10 |
| <i>Summary of work plan issues</i> | | |
| PUBLIC SECTOR COMBINATIONS | 4 | 10:10-10:40 |
| <i>Approval of IPSAS</i> | | |
| <i>Break</i> | | <i>10:40-11:00</i> |
| PUBLIC SECTOR COMBINATIONS (continued) | 4 | 11:00-12:30 |
| <i>Approval of IPSAS</i> | | |
| <i>Lunch</i> | | <i>12:30-1:30</i> |
| HERITAGE | 5 | 1:30-3:10 |
| <i>Approval of Consultation Paper</i> | | |
| <i>Break</i> | | <i>3:10-3:30</i> |
| HERITAGE (continued) | 5 | 3:30-5:00 |
| <i>Approval of Consultation Paper</i> | | |

Wednesday, December 7

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| HERITAGE (continued) <i>Approval of Consultation Paper</i> | 5 | 9:00-10:40 |
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| <i>Break</i> | | 10:40-11:00 |
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| REVENUE AND NON-EXCHANGE EXPENSES <i>Approval of Consultation Paper</i> | 6 | 11:00-12:30 |
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| <i>Lunch</i> | | 12:30-1:30 |
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| REVENUE AND NON-EXCHANGE EXPENSES (continued) <i>Approval of Consultation Paper</i> | 6 | 1:30-3:10 |
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| <i>Break</i> | | 3:10-3:30 |
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| REVENUE AND NON-EXCHANGE EXPENSES (continued) <i>Approval of Consultation Paper</i> | 6 | 3:30-5:00 |
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Thursday, December 8

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| FINANCIAL INSTRUMENTS (UPDATES TO IPSASs 28-30) <i>Discussion of issues and sections of draft ED</i> | 7 | 9:00-10:40 |
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| <i>Break</i> | | 10:40-11:00 |
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| FINANCIAL INSTRUMENTS (UPDATES TO IPSASs 28-30) (continued) <i>Discussion of issues and sections of draft ED</i> | 7 | 11:00-12:30 |
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| <i>Lunch</i> | | 12:30-1:30 |
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| SOCIAL BENEFITS <i>Discussion of issues and sections of draft ED</i> | 8 | 1:30-3:10 |
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| <i>Break</i> | | 3:10-3:30 |
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| SOCIAL BENEFITS <i>Discussion of issues and sections of draft ED</i> | 8 | 3:30-5:00 |
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Friday, December 9**APPROVAL OF CONSULTATION PAPERS**

5/6

9:00-10:40

*Final review of changes to CPs agreed earlier in the meeting**Break*

10:40-11:00

LEASES

9

11:00-12:30

*Discussion of issues**Lunch*

12:30-1:30

LEASES (continued)

9

1:30-3:00

*Discussion of issues***TECHNICAL DIRECTOR'S REPORT ON WORK PLAN (review)**

3

3:00-3:30

*Discussion in light of meeting developments***APPROACH TO MEETINGS AND BOARD BUSINESS**

10

3:30-4:00

*Closed session: discussion of approach in light of meeting developments***WRAP UP AND ADJOURN**

EVENTS SCHEDULE

| Date | Event | Time | Location |
|--------------------------|---|-----------------|--|
| Monday, December 5 | IPSASB CAG Social: Welcome Braai Social <i>This event is open to everyone</i> | 6.00pm – 8.30pm | Stellenbosch Town Hall Annexed to the Stellenbosch Council Chamber 14 Plein Street Attire: Casual |
| Tuesday, December 6 | IPSASB Meeting | 9.00am – 5.00pm | Stellenbosch Council Chamber 14 Plein St. Stellenbosch |
| | Optional Wine Tasting Dinner hosted by SAICA <i>Members and invited guests only</i> | | Lanzerac Hotel and Spa 1 Lanzerac Road, Stellenbosch <i>Details on shuttle pick-up times from the following hotels will be given on December 6:</i> Protea Hotel Dorpshuis & Spa Oude Werf Hotel Evergreen Manor & Spa Attire: Business |
| Wednesday, December 7 | IPSASB Meeting | 9.00am – 5.00pm | Stellenbosch Council Chamber 14 Plein St. Stellenbosch |
| Thursday, December 8 | IPSASB Meeting | 9.00am – 5.00pm | Stellenbosch Council Chamber 14 Plein St. Stellenbosch |
| Friday, December 9 | IPSASB Meeting | 9.00am – 4.00pm | Stellenbosch Council Chamber 14 Plein St. Stellenbosch |