

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Kuala Lumpur, Malaysia

December 4–7, 2018

Location:

Aloft Kuala Lumpur Sentral

No. 5 Jalan Stesen Sentral

| AGENDA ITEM   | ITEM | TIME        |
|---|------|-------------|
| <b>Tuesday, December 4</b>  |      |             |
| <b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>                                   | 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 2018 meeting                            | 1.3  |             |
| EPSAS update  | 1.4  |             |
| Summary of IASB Work Plan   | 1.5  |             |
| IFRS Dashboard  | 1.6  |             |
| GFS Tracking Table  | 1.7  |             |
| <b>REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES</b>                                | 2    | 9:30-10:00  |
| <i>Including verbal report by Rasmimi Ramli, Malaysian Institute of Accountants</i> |      |             |
| <b>GOVERNANCE</b>   | 3    | 10:00-10:30 |
| <i>Verbal report on governance developments</i>                                     |      |             |
| <b>TECHNICAL DIRECTOR'S REPORT AND REVIEW OF WORK PLAN</b>                          | 4    | 10:30-10:40 |
| <i>Initial summary of work plan issues</i>  |      |             |
| <i>Break</i>  |      | 10:40-11:00 |
| <b>SOCIAL BENEFITS</b>  | 5    | 11:00-12:30 |
| <i>Approval of IPSAS</i>  |      |             |
| <i>Lunch</i>  |      | 12:30-1:30  |
| <b>SOCIAL BENEFITS (continued)</b>  | 5    | 1:30-3:10   |
| <i>Approval of IPSAS</i>  |      |             |
| <i>Break</i>  |      | 3:10-3:30   |
| <b>COLLECTIVE AND INDIVIDUAL SERVICES AND EMERGENCY RELIEF</b>                      | 6    | 3:30-5:00   |
| <i>Approval of Exposure Draft</i>   |      |             |

## Wednesday, December 5

|   |    |             |
|---|----|-------------|
| <b>AMENDMENTS TO IPSAS 36 AND IPSAS 41</b><br><i>Approval of final pronouncement</i>                      | 7  | 9:00-9:30   |
| <b>PUBLIC SECTOR SPECIFIC FINANCIAL INSTRUMENTS</b><br><i>Feedback on Task Force meetings/discussions</i> | 8  | 9:30-10:00  |
| <b>PUBLIC SECTOR MEASUREMENT</b><br><i>Discussion of issues</i>   | 9  | 10:00-10:40 |
| <i>Break</i>  |    | 10:40-11:00 |
| <b>PUBLIC SECTOR MEASUREMENT (Continued)</b><br><i>Discussion of issues</i>                               | 9  | 11:00-12:30 |
| <i>Lunch</i>  |    | 12:30-1:30  |
| <b>PUBLIC SECTOR MEASUREMENT (Continued)</b><br><i>Discussion of issues</i>                               | 9  | 1:30-3:10   |
| <i>Break</i>  |    | 3:10-3:30   |
| <b>REVENUE (IFRS 15 ALIGNMENT)</b><br><i>Discussion of issues</i>   | 10 | 3:30-5:00   |

## Thursday, December 6

|  |    |             |
|--|----|-------------|
| <b>GRANTS AND TRANSFERS – TIME REQUIREMENTS</b><br><i>Discussion of issues</i>             | 11 | 9:00-10:40  |
| <i>Break</i>   |    | 10:40-11:00 |
| <b>GRANTS AND TRANSFERS – TIME REQUIREMENTS (Continued)</b><br><i>Discussion of issues</i> | 11 | 11:00-12:30 |
| <i>Lunch</i>   |    | 12:30-1:30  |
| <b>LEASES</b><br><i>Review of responses/discussion of issues</i>                           | 12 | 1:30-3:10   |
| <i>Break</i>   |    | 3:10-3:30   |
| <b>LEASES (Continued)</b><br><i>Review of responses/discussion of issues</i>               | 12 | 3:30-5:00   |

## Friday, December 7

### **SOCIAL BENEFITS, COLLECTIVE AND INDIVIDUAL SERVICES AND EMERGENCY RELIEF**

5–6

9:00-9:30

*Final review of changes to documents agreed earlier in the meeting*

### **REVIEW OF DECISIONS AND INSTRUCTIONS**

5–12

9:30-9:45

*Review – by exception – of the decisions taken, and instructions to staff given by the IPSASB during the meeting (draft to be issued by close of Thursday for review)*

### **TECHNICAL DIRECTOR'S REPORT AND REVIEW OF WORK PLAN**

4

9:45-10:40

*In-depth annual review of work plan issues*

*Break*

*10:40-11:00*

### **STRATEGY AND WORK PLAN**

13

11:00-12:30

*Approval of final document*

*Lunch*

*12:30-1:30*

### **STRATEGY AND WORK PLAN (Continued)**

13

1:30-2:45

*Approval of final document*

*Tea/Coffee*

*2:45-3:00*

### **APPROACH TO MEETINGS AND BOARD BUSINESS**

14

3:00-4:00

*Closed session: discussion of approach in light of meeting developments; and other issues*

### **WRAP UP AND ADJOURN**