

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

New York, USA  
March 10–13, 2020

Location:  
IFAC Office  
529 Fifth Avenue, 5th Floor

| AGENDA ITEM   | ITEM | TIME               |
|---|------|--------------------|
| <b>Tuesday, March 10</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 December 2019 meeting                               | 1.3  |                    |
| EPSAS update  | 1.4  |                    |
| IPSAS-IFRS Alignment Dashboard  | 1.5  |                    |
| IPSAS-GFS Tracking Table  | 1.6  |                    |
| Report on Activities/Communication Activities   | 1.7  |                    |
| <b>GOVERNANCE</b>   | 3    | 9:30-10:00         |
| <i>Verbal report on developments relating to Public Interest Committee (PIC)</i>      |      |                    |
| <b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b>                        | 4    | 10:00-10:10        |
| <i>Summary of work program issues</i>   |      |                    |
| <b>IPSASB GUIDANCE: LANDSCAPE DISCUSSION</b>  | 5    | 10:10-10:40        |
| <i>Nature, location and process for the development of IPSAS guidance</i>             |      |                    |
| <i>Break</i>  |      | <i>10:40-11:00</i> |
| <b>IPSASB GUIDANCE: LANDSCAPE DISCUSSION</b>  | 5    | 11:00-11:20        |
| <i>Nature, location and process for the development of IPSAS guidance - continued</i> |      |                    |
| <b>INFRASTRUCTURE</b>   | 6    | 11:20-12:30        |
| <i>Discussion of issues</i>   |      |                    |
| <i>Lunch</i>  |      | <i>12:30-1:30</i>  |
| <b>INFRASTRUCTURE</b>   | 6    | 1:30-3:10          |
| <i>Discussion of issues - continued</i>   |      |                    |

|  |   |           |
|--|---|-----------|
| <i>Break</i>   |   | 3:10-3:30 |
| <b>IFAC UPDATE</b><br><i>Presentation by, and Q&amp;A with, IFAC CEO, Kevin Dancey</i> | 2 | 3:30-4:30 |
| <b>HERITAGE</b><br><i>Discussion of issues</i>   | 7 | 4:30-5:00 |

## Wednesday, March 11

|  |   |             |
|--|---|-------------|
| <b>HERITAGE</b><br><i>Discussion of issues - continued</i>                           | 7 | 9:00-10:40  |
| <i>Break</i>   |   | 10:40-11:00 |
| <b>MEASUREMENT</b><br><i>Review of responses</i>                                     | 8 | 11:00-12:30 |
| <i>Lunch</i>   |   | 12:30-1:30  |
| <b>MEASUREMENT</b><br><i>Review of responses - continued</i>                         | 8 | 1:30-3:10   |
| <i>Break</i>   |   | 3:10-3:30   |
| <b>CONCEPTUAL FRAMEWORK—LIMITED SCOPE UPDATE</b><br><i>Approval of project brief</i> | 9 | 3:30-5:00   |

## Thursday, March 12

|  |    |             |
|--|----|-------------|
| <b>NATURAL RESOURCES</b><br><i>Approval of project brief</i>   | 10 | 9:00-10:40  |
| <i>Break</i>   |    | 10:40-11:00 |
| <b>LEASES</b><br><i>Strategy decisions</i>   | 11 | 11:00-12:30 |
| <i>Lunch</i>   |    | 12:30-1:30  |
| <b>LEASES</b><br><i>Strategy decisions - continued</i>   | 11 | 1:30-3:10   |
| <i>Break</i>   |    | 3:10-3:30   |
| <b>STUDY 14—TRANSITION TO THE ACCRUAL BASIS OF ACCOUNTING—UPDATE PROJECT</b><br><i>Review of project brief</i> | 12 | 3:30-5:00   |

# Friday, March 13

|  |    |             |
|--|----|-------------|
| <b>ACCOUNTING FOR NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS IN THE PUBLIC SECTOR</b><br><i>Project brief overview</i>                                 | 13 | 9:00-10:00  |
| <b>MEASUREMENT</b><br><i>Discussion of linkages/issues related to the measurement project and phase 1 of conceptual framework—limited scope update project</i>           | 14 | 10:00-10:40 |
| <i>Break</i>   |    | 10:40-11:00 |
| <b>MEASUREMENT</b><br><i>Discussion of linkages/issues related to the measurement project and phase 1 of conceptual framework—limited scope update project—continued</i> | 14 | 11:00-12:30 |
| <i>Lunch</i>   |    | 12:30-1:30  |
| <b>IPSASB / IMF / EUROSTAT WORKSHOP – MAY 20-21 2020</b><br><i>Discussion and information</i>  | 15 | 1:30-2:00   |
| <b>REVIEW OF DECISIONS AND INSTRUCTIONS</b><br><i>Review of IPSASB decisions and instructions to staff during the meeting</i>  |    | 2:00-2:30   |
| <b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b><br><i>Summary of work program issues</i>  | 4  | 2:30-3:00   |
| <i>Break</i>   |    | 3:00-3:10   |
| <b>APPROACH TO MEETINGS AND BOARD BUSINESS</b><br><i>Closed session: discussion of approach in light of meeting developments</i>   |    | 3:10-4:00   |
| <b>WRAP UP AND ADJOURN</b>   |    |             |

## EVENTS SCHEDULE

| Date                   | Event                   | Time            | Location                                      |
|------------------------|-------------------------|-----------------|---|
| Tuesday,<br>March 10   | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm | IFAC Office<br>529 Fifth Avenue, 5th<br>Floor |
| Wednesday,<br>March 11 | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm | IFAC Office<br>529 Fifth Avenue, 5th<br>Floor |
| Wednesday,<br>March 11 | <b>IPSASB Reception</b> | 5:00pm – 7:00pm | IFAC Office<br>529 Fifth Avenue, 6th<br>Floor |
| Thursday,<br>March 12  | <b>IPSASB Meeting</b>   | 9:00am – 5:00pm | IFAC Office<br>529 Fifth Avenue, 5th<br>Floor |
|                        | <b>Informal Dinner</b>  | TBD             | TBD   |
| Friday,<br>March 13    | <b>IPSASB Meeting</b>   | 9:00am – 4:00pm | IFAC Office<br>529 Fifth Avenue, 5th<br>Floor |