

2nd DISTRIBUTION AGENDA – CAPE TOWN

29 November – 2 December 2005

INTERNATIONAL FEDERATION OF ACCOUNTANTS
INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)
 A MEETING OF IPSASB will be held at Lord Charles Hotel, Somerset West, Cape Winelands
 A SEMINAR in conjunction with the meeting will be held at the Reserve Bank Pretoria

Seminar: Monday, 28 November 2005 from 9:00am to 3:45pm at Reserve Bank Pretoria
Meeting: Tuesday, 29 November 2005 from 9:00am to Friday, 2 December, 2005 at 1:00pm

AGENDA	PAGE NO	NOTES
SECTION 1: GENERAL MATTERS AND UPDATE		
1 WELCOME AND APOLOGIES		1 st 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	1.5 – 1.8	
2 CONFIRMATION OF MINUTES		1 st distribution
2.1 A memorandum from Matthew Bohun	2.1	
2.2 Draft Minutes from New York meeting in July 2005	2.2 - 2.15	
2.3 Draft Attachment to Minutes	2.16 – 2.24	
3 MATTERS ARISING		1 st distribution
3.1 Action List from New York meeting in July 2005	3.1 - 3.3	
4 CHAIRMAN'S REPORT		1 st distribution
4.1 A report from the Chair	4.1 - 4.2	
5 IFAC LIAISON REPORT		1 st distribution
5.1 A report from Matthew Bohun	5.1 – 5.2	
5.2 Follow up on Generic Document Types – Verbal Report	Verbal Report	
5.3 Report on IFAC Technical Boards and Committees	5.3 – 5.9	
5.4 Updated Members' Correspondence Distribution List	5.10 – 5.16	
6 REPORT ON THE STANDARDS PROGRAM WORK PLAN		1 st 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 2005+	6.11	
6.4 IPSASB Work Plan for 2005 – 2007	6.12	
6.5 Projects of National Standards Setters	6.13 – 6.16	
7 COUNTRY BRIEFING REPORTS		
7.1 Country Briefing Reports from		
South Africa	7.1 – 7.2	1 st distribution
Australia	7.3 – 7.8	1 st distribution
Malaysia	7.9 – 7.11	1 st distribution
United Kingdom	7.12 – 7.18	1 st distribution
USA	7.19 – 7.24	1 st distribution
Canada	7.25 – 7.31	1 st distribution
New Zealand	7.32 – 7.37	2 nd distribution
Argentina		To be tabled
France		“
Germany		“
India		“
Israel		“
Japan		“
Mexico		“
Norway		“

2nd DISTRIBUTION AGENDA – CAPE TOWN
29 November – 2 December 2005

AGENDA	PAGE NO	NOTES
SECTION 2: TECHNICAL MATTERS		
8 NON-EXCHANGE REVENUE		1 st distribution
8.1 A memorandum from Matthew Bohun	8.1 - 8.3	
8.2 ED XX “Revenue from Non-Exchange Transactions (including Taxes and Transfers) and Contributions from Owners”	8.4 - 8.65	
8.3 Comments on Draft ED from members	8.66 – 8.131	
9 SOCIAL POLICY OBLIGATIONS – NON PENSIONS		1 st distribution
9.1 A memorandum from John Stanford	9.1 – 9.5	
9.2 Draft ED on Social Policy Obligations other than pensions	9.6 – 9.57	
10 SOCIAL SECURITY PENSION AND EMPLOYEE BENEFITS		1 st distribution
10.1 A memorandum from John Stanford and Paul Sutcliffe	10.1 – 10.2	
10A Social Security pensions		
10.2 Draft ED on Pensions – basic/welfare	10.3 – 10.16	
10.3 Paper on developments in pension accounting for SNA	10.17 – 10.21	
10.4 Report on meeting of Task Force on Employers’ Retirement Schemes (for 2008 revision of SNA)	10.22 – 10.38	
10B Employee Entitlements – Government Employees		
10.5 Paper: Applicability of IAS 19, “Employee Benefits” to public sector entities	10.39 – 10.46	
11 IASB UPDATE and IPSAS CONVERGENCE WITH IASs/IFRSs		
Service Concessions		
11.1 Memorandum from Chair of subcommittee monitoring IFRIC consideration of service concessions	11.1	1 st distribution
11.2 Update on IFRIC’s Service Concession Arrangements project	11.2 – 11.6	1 st distribution
11B IASB-FASB Conceptual Framework Project 11A		
11.3 A memorandum from Chair of subcommittee monitoring IASB-FASB Conceptual Framework project	11.7 – 11.8	1 st distribution
11.4 Extract from notes of National Standards Setters meeting	11.9 – 11.11	1 st distribution
11.5 Update material from national standards setters monitoring Group	11.11A – 11.11C	2nd distribution
11C IASB Update		
11.6 Memorandum from Li Li Lian	11.12 – 11.21	1 st distribution
12 IMPAIRMENT OF CASH GENERATING ASSETS		2nd distribution
12.1 Memorandum from Paul Sutcliffe	12.1 – 12.5	
12.2 Draft ED #1 “Impairment of Cash-Generating Assets”	12.6 – 12.45	
12.3 Draft ED #2 “Impairment of Non-Cash and Cash-Generating Assets Combined”	12.46 – 12.85	
13 HERITAGE ASSETS		2nd distribution
13.1 Memorandum from John Stanford	13.1 – 13.3	
13.2 Draft Research Report (including Preface from sub committee)	13.4 – 13.75	
14 ED 24 DISCLOSURE REQUIREMENTS FOR RECIPIENTS OF EXTERNAL ASSISTANCE - Update		1 st distribution
14.1 Memorandum from Paul Sutcliffe	14.1 – 14.2	
14.2 Correspondence to OECD-DAC	14.3 – 14.4	
14.3 Proposed 2006 work program for OECD-DAC JV	14.5 – 14.8	
14.4 Verbal report from members on actions/responses in their jurisdiction		
SECTION 3: OTHER MATTERS		
15 PSC/IPSASB REVIEW UPDATE		
15.1 Verbal update on PIOB developments and other matters		Verbal update
15.2 Review of Observer composition – closed session		Dist. separately

2nd DISTRIBUTION AGENDA – CAPE TOWN
29 November – 2 December 2005

AGENDA	PAGE NO	NOTES
16 OCCASIONAL PAPER – USA Experience		
16.1 Memorandum from Paul Sutcliffe	16.1	1st distribution
16.2 Draft USA Occasional Paper	16.2 – 16.58	
17 IPSASB CONSULTATIVE GROUP		
17.1 A memorandum from Matthew Bohun	17.1	1st distribution
17.2 Current status of appointment process	17.2 – 17.3	
17.3 Consultative Group Membership Profile and operating procedures	17.4 – 17.8	
17.4 Consultative Group Members Attending	17.9	
18 FUTURE MEETINGS		
18.1 Memorandum from Matthew Bohun	18.1 – 18.2	1 st distribution
18.2 IFAC Yearly Events Calendar	18.3 – 18.7	
19 FOR YOUR INFORMATION		
Items 1 to 14	19.1 – 19.101	1 st distribution
Item 15	19.102 – 19.108	2nd distribution