

# 1<sup>st</sup> DISTRIBUTION AGENDA – NORWALK

## November 7 - 10, 2006

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

A Meeting of IPSASB will be held in Norwalk, Connecticut, USA on November 7-10, 2006 at:  
**Governmental Accounting Standards Board, 401, Merritt 7 Corporate Park, Norwalk, Connecticut, USA**

**Tel: +1 203 847 0700. Fax:: +1 203 849 9714**

AGENDA	PAGE NO	NOTES
<b>SECTION 1: GENERAL MATTERS AND UPDATE</b>		
<b>1 WELCOME AND GENERAL ADMINISTRATION</b>		
1.1 Attendance List	1.1 – 1.2	<b>2<sup>nd</sup> distribution</b>
1.2 Welcome and Apologies		
1.3 Receive and note the Meeting Timetable	1.3 – 1.4	1 <sup>st</sup> distribution
1.4 Updated Members' Correspondence Distribution List	1.5 – 1.11	
1.5 Memorandum from Stephenie Fox re future meeting dates	1.12	
<b>2 MINUTES AND ACTION PLAN FROM PREVIOUS MEETING</b>		1 <sup>st</sup> distribution
2.1 A memorandum from staff	2.1	
2.2 Draft Minutes from Paris meeting in July 2006	2.2 – 2.17	
2.3 Draft Attachment to Minutes	2.18 – 2. 26	
2.4 Action List from Paris meeting in July 2006	2.27 – 2.29	
<b>3 CHAIRMAN'S REPORT</b>		1 <sup>st</sup> distribution
3.1 A report from the Chair	3.1 – 3.2	
<b>4 IFAC LIAISON REPORT</b>		1 <sup>st</sup> distribution
4.1 A memo from Stephenie Fox	4.1 – 4.3	
4.2 Report on IFAC Technical Boards and Committees	4.4 – 4.8	
4.3 IFAC Yearly Events Calendar	4.9 – 4.11	
<b>5 REPORT ON THE STANDARDS PROGRAM</b>		<b>2<sup>nd</sup> distribution</b>
5.1 A memorandum on translation, funding and presentations	5.1 – 5.4	
5.2 A memorandum from Stephenie Fox on the work plan	5.5 – 5.6	
5.3 IPSASB Work Plan for 2006+	5.7	
5.4 IPSASB Work Plan for 2006 – 2008	5.8	
5.5 Update on Projects of National Standards Setters	5.9 – 5.15	
5.6 IASB Update	5.15 – 5.26	
<b>6 IPSASB CONSULTATIVE GROUP</b>		
6.1 A memorandum from Barry Naik	6.1 – 6.2	1 <sup>st</sup> distribution
6.2 Program for Consultative group Round Table discussion	6.3 – 6.4	<b>2<sup>nd</sup> distribution</b>
<b>7 COUNTRY BRIEFING REPORTS</b>		
7.1 Country Briefing Reports from		
Canada	7.1 – 7.6	1 <sup>st</sup> distribution
Israel	7.7 – 7.13	
Malaysia	7.14 – 7.18	
Switzerland	7.19 – 7.21	
United Kingdom	7.22 – 7.24	
Australia	7.25 – 7.29	<b>2<sup>nd</sup> distribution</b>
India	7.30 – 7.35	
Japan	7.36 – 7.37	
New Zealand	7.38 – 7.41	
Norway	7.42 – 7.44	
South Africa	7.45 – 7.48	
USA	7.49 – 7.55	

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<b>SECTION 2: TECHNICAL MATTERS</b>		
<b>8 SOCIAL POLICY OBLIGATIONS – (INCLUDING SOCIAL SECURITY PENSIONS)</b>		1 <sup>st</sup> distribution
8.1 A memorandum from John Stanford	8.1 – 8.4	
8.2 Draft ED on Social Policy Obligations	8.5 – 8.67	
<b>9 REVENUE FROM NON-EXCHANGE TRANSACTIONS – (INCLUDING TAXES AND TRANSFERS)</b>		1 <sup>st</sup> distribution
9.1 A memorandum from Matthew Bohun	9.1 – 9.6	
9.2 Table of Respondents' Views on ED29	9.7 – 9.62	
9.3 Table of Other Comments	9.63 – 9.85	
9.4 Draft IPSAS XX, "Revenue from Non-Exchange Transactions (Including Taxes and Transfers)" (Marked for changes from the ED	9.84 – 9.145	
9.5 Responses to ED 29 Received		<b>Already distributed</b>
<b>10 PPP/SERVICE CONCESSION ARRANGEMENTS</b>		<b>2<sup>nd</sup> distribution</b>
10.1 A memorandum from Barry Naik	10.1 – 10.9	
10.2 Draft Project Brief	10.10 – 10.20	
<b>11 CONCEPTUAL FRAMEWORK</b>		
11.1 A memorandum from Paul Sutcliffe	11.1 – 11.4	1 <sup>st</sup> distribution
11.2 Revised Project Brief	11.5 – 11.37	1 <sup>st</sup> distribution
11.3 Nominations for Membership of the subcommittee	11.38	1 <sup>st</sup> distribution
11.4 Comments from IPSASB Subcommittee and NSS on the Revised Project Brief	11.39 – 11.44	<b>2nd distribution</b>
11.5 Report of IPSASB subcommittee monitoring NSS review of IASB-FASB joint project		<b>To be Tabled</b>
<b>12 DRAFT IPSAS- BUDGET REPORTING-COMPARISON ACTUAL AND BUDGET</b>		
12.1 A memorandum from Paul Sutcliffe	12.1 – 12.6	1 <sup>st</sup> distribution
12.2 History Sheet	12.7 – 12.8	1 <sup>st</sup> distribution
12.3 Draft accrual IPSAS "Presentation of Budget Information in Financial Statements"	12.9 – 12.43	1 <sup>st</sup> distribution
12.4 Draft amendments to the Cash Basis IPSAS re "Budget Reporting"	12.44 – 12.69	<b>2nd distribution</b>
<b>13 HERITAGE ASSETS</b>		1 <sup>st</sup> distribution
13.1 A memorandum from John Stanford	13.1 – 13.14	
13.2 Summary of submissions received	13.15 – 13.78	
13.3 Additional submissions received (if necessary)		
13.4 Copy of Submissions Received		<b>Already distributed</b>
13.5 Consultation paper		
<b>14 GENERAL IMPROVEMENTS PROJECT</b>		1 <sup>st</sup> distribution
14.1 A memorandum from Matthew Bohun	14.1 – 14.4	
14.2 Table of Other Comments, IPSASs 6, 7, 8, 12, 13, 14, 16 & 17.	14.5 – 14.30	
14.3 Draft IPSAS 6, "Consolidated and Separate Financial Statements" (Marked-Up for changes from ED 26)	14.31 – 14.68	
14.4 Draft IPSAS 7, "Investments in Associates" (Marked-Up for changes from ED 26)	14.69 – 14.90	
14.5 Draft IPSAS 8, "Interests in Joint Ventures" (Marked-Up for changes from ED 26)	14.91 – 14.118	
14.6 Excerpt of IPSAS 12 from ED 26 (Marked for changes from ED 26)	14.119 – 14.124	
14.7 Draft IPSAS 12, "Inventories" (Marked up for changes from IPSASB Agenda Norwalk November 2006	14.124 – 14.144	

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Superseded IPSAS 12)		
14.8 Excerpt of IPSAS 13 from ED 26 (Marked for changes from ED 26)	14.144 – 14.153	
14.9 Draft IPSAS 13, “Leases” (Marked up for changes from Superseded IPSAS 13	14.154 – 14.197	
14.10 Excerpt of IPSAS 14 from ED 26 (Marked for changes from ED 26)	14.197 – 14.199	
14.11 Draft IPSAS 14, “Events After the Reporting Date” (Marked for changes from superseded IPSAS 14”	14.200 – 14.218	
14.12 Draft IPSAS 16, “Investment Property” (Marked-Up for changes from ED 26)	14.218 – 14.253	
14.13 Draft IPSAS 17, “Property, Plant & Equipment” (Marked-Up for changes from ED 26)	14.254 – 14.297	
<b>SECTION 3: OTHER MATTERS</b>		
<b>15 GOVERNANCE &amp; OBSERVER COMPOSITION REVIEW</b>		
15.1 Verbal update on PIOB developments and other matters		
15.2 Observer Review	15.1 – 15.10	<b>Dist. separately</b>
<b>16 FOR YOUR INFORMATION</b>		<b>2<sup>nd</sup> distribution</b>
16.1 Journal Articles/Related Presentations - Netherlands	16.1	