

IPSASB CONSULTATIVE GROUP AND GUESTS
Proposed Program for Roundtable Discussion
11.00am – 12.30pm, Tuesday November 7
Governmental Accounting Standards Board,
401, Merritt 7 Corporate Park Norwalk Connecticut USA

The schedule for the roundtable discussion is outlined below.

Attached to this schedule are specific matters under each item that the IPSASB would welcome views on. Participants are also welcome to raise other matters that they consider appropriate. If possible, please advise IPSASB staff (stepheniefox@ifac.org) of any additional matters to be raised prior to the meeting. These matters will then be communicated to all participants

Time	Activity
11.00am – 11.10am	1. Welcome and Introductory Remarks Philippe Adhémar IPSASB Chairman
11:10am – 11.30 am	2. Item 9 - Revenue from Non-Exchange Transactions (including taxes and transfers) Discussion of draft IPSAS
11.30am – 11.50am	3. Item 8 - Social Policy Obligations: Discussion of key elements of the ED
11.50am – 12.10 pm	4. Item 13 Heritage Assets Discussion of submissions and future plans
12.10pm – 12:30	5. Item 11 Conceptual Framework – discussion of draft project brief and related International work
12.30pm	End round table discussion.

IPSASB ROUND TABLE DISCUSSION WITH CONSULTATIVE GROUP MEMBERS AND GUESTS

SPECIFIC MATTERS FOR DISCUSSION

MEETING November 7, 2006

11.00am – 12.30pm

1. Welcome – Mr. Philippe Adhémar, Chair, International Public Sector Accounting Standards Board.
2. Revenue from non-exchange transactions (item 9)
Agenda item 9 includes a draft final IPSAS on Revenue from Non-Exchange Transactions. If approved this would be the first IPSAS that is the culmination of a public sector specific project. The IPSASB would welcome views on the summary of respondents' comments and draft IPSAS.
3. Accounting for Social Policy Obligations of Governments - (see IPSASB Agenda item 8).
Agenda item 8 includes the draft ED on social policy obligations (8.2). This reflects the Boards' decision in July to combine 2 EDs into a single document. The IPSASB would welcome views on the the approach adopted for non-pensions, whether it should also be applied to state pensions.
4. Heritage assets (agenda item 13)
Agenda item 13 includes a memo prepared by staff summarizing responses to the Consultation Paper and proposing that the IPSASB proceed to develop requirements for heritage assets by amending IPSAS 17 rather than by development of a separate standard.
The IPSASB would welcome views on this proposal based on a review of comments received and analysis provided.
5. Conceptual Framework (agenda item 11)
Agenda item 11 includes a revised project brief that reflects the views of NSS and similar bodies. This would be used as the basis for proceeding with a collaborative project on the Conceptual Framework.
The IPSASB would welcome views on the revised project brief.
6. Concluding remarks from the Chair