



**International Federation  
of Accountants**

**INTERNATIONAL PUBLIC SECTOR ACCOUNTING  
STANDARDS BOARD (IPSASB)  
Brasilia Brazil  
December 5-8, 2011**

AGENDA ITEM	AGENDA ITEM	TIME
<b>Monday December 5, 2011</b>		
<b>OPENING REMARKS AND MINUTES</b>	1	8:30-9:00
Attendance List & apologies Updated Members' Correspondence Distribution List Minutes and Decision Summary from previous meeting IPSASB revised Terms of Reference Report on Activities/communications activities Summary of IASB work plan		
<b>ENTITY COMBINATIONS</b> <b>Discussion of issues/review draft consultation paper</b>	2	9:00-12:30
<i>Lunch</i>		12:30 – 1:30
<b>CONCEPTUAL FRAMEWORK</b> <b>Coordinators' report</b>	3	1:30-2:30
<b>CONCEPTUAL FRAMEWORK PRESENTATION</b> <b>Approve consultation paper</b>	3A	2:30-5:30
<b>Tuesday December 6, 2011</b>		
<b>CONCEPTUAL FRAMEWORK PHASE 1</b> <b>Review responses/discussion of issues</b>	3B	8:30-12:30
<i>Lunch</i>		12:30-1:30
<b>CONCEPTUAL FRAMEWORK PHASE 1</b> <b>Review responses/discussion of issues</b>	3B	1:30-3:30
<b>WORK PLANNING</b> <b>Agree new projects</b>	4	3:30-5:30
<b>Wednesday December 7, 2011</b>		
<b>CONCEPTUAL FRAMEWORK ELEMENTS</b> <b>Review responses/discussion of issues</b>	3C	8:30-12:30
<i>Lunch</i>		12:30-1:30
<b>CONCEPTUAL FRAMEWORK MEASUREMENT</b> <b>Review responses/discussion of issues</b>	3D	1:30-5:30



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<b>Thursday December 8, 2011</b>		
<b>FINANCIAL STATEMENT DISCUSSION &amp; ANALYSIS</b> Approve exposure draft	5	8:30-11:30
<b>OVERSIGHT OF IPSASB &amp; IASB MOU</b> Report on developments	6	11:30-12:30
<i>Lunch</i>		12:30-1:30
<b>CONCEPTUAL FRAMEWORK PRESENTATION</b> Approve consultation paper	3A	1:30-2:30
<b>ALIGNMENT OF IPSAS'S AND GFS</b> Discussion of issues	7	2:30-4:30
<b>ADJOURN</b>		4:30