IPSASB International Public Sector Accounting Standards Board®

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INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Abu Dhabi, United Arabs Emirates
December 10–13, 2019

Location:
Grand Hyatt Abu Dhabi Hotel
West - Corniche Rd - Abu Dhabi
Al Bateen Ballroom

AGENDA ITEM	ITEM	TIME
Tuesday, December 10		
Opening Remarks, Introductions and Minutes	1	9:00–9:30
Attendance List introductions and apologies	1.1	
Updated Members' Correspondence Distribution List	1.2	
Minutes and Decision Summary from September 2019 meeting	1.3	
EPSAS update	1.4	
IPSAS-IFRS Dashboard	1.6	
IPSAS-GFS Tracking Table	1.7	
Report on Activities/Communication Activities *Including verbal report by Gwenda Jensen and John Stanford on academic-related activities*	2	9:30–9:45
Governance *Verbal report on developments relating to Public Interest Committee (PIC) and Consultative Advisory Group (CAG)*	3	9:45–10:15
Technical Director's Report on Work Program *Initial consideration of work program issues*	4	10:15–10:40
Break		*10:40–11:00*
Revenue/Transfer Expenses – Cross Cutting Issues *Discussion of interaction between EDs 70, 71 and 72*	5	11:00–12:30
Lunch		*12:30–1:30*
Revenue/Transfer Expenses – Cross Cutting Issues *Discussion of Interaction between EDs 70, 71 and 72*	5	1:30–3:10
Break		*3:10–3:30*
Revenue with Performance Obligations (ED 70) *Review and approval of ED 70*	6	3:30–4:45
Agenda Progress Review		4:45–5:00

Wednesday, December 11

Transfer Expenses (ED 72) *Review and approval of ED 72*	7	9:00–10:40
Break		*10:40–11:00*
Transfer Expenses (ED 72) *Review and approval of ED 72*	7	11:00–11:45
Revenue without Performance Obligations (ED 71) *Discussion of issues, review and approval of ED 71*	8	11:45–12:30
Lunch		*12:30–1:30*
Revenue without Performance Obligations (ED 71) *Discussion of issues, review and approval of ED 71*	8	1:30–3:10
Break		*3:10–3:30*
Revenue without Performance Obligations (ED 71) *Discussion of issues, review and approval of ED 71*	8	3:30–4:45
Agenda Progress Review		4:45–5:00

Thursday, December 12 (please note earlier start and finish times)

Leases *Discussion of issues*	9	8:30–10:10
Break		*10:10–10:30*
Leases *Discussion of issues*	9	10:30–12:00
Lunch		*12:00–12:45*
Improvements *Approval of final pronouncement*	10	12:45–1:15
Public Sector Measurement *Initial review of responses to ED 69*	11	1:15–2:15
Break		*2:15–2:30*
Infrastructure *Discussion of issues*	12	2:30–3:45
Agenda Progress Review		3:45–4:00

Friday, December 13

Revenue and Transfer Expenses – Approval of Exposure Drafts *Review and approval of Exposure Drafts*	(6,7,8)	9:00–10:40
Break		*10:40–11:00*
Heritage *Discussion of issues*	13	11:00–12:30
Lunch		*12:30–1:30*
Review of Decisions and Instructions *Review of the decisions taken, and instructions to staff given by the IPSASB during the meeting*		1:30–2:00
Technical Director's Report on Work Program *Summary of work program issues*	4	2:00–2:45
Break		*2:45–3:00*
Approach to Meetings and Board Business *Closed session: discussion of approach in light of meeting developments*	14	3:00–4:00
Wrap Up and Adjourn		