

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Lisbon, Portugal  
September 12–16, 2022

**Physical Location:**  
DoubleTree by Hilton Lisbon  
Rua Engenheiro Vieira da Silva  
nº2, 1050-105  
**Meeting Room:** Liberdade 1

**Virtual Option:**  
9 a.m. WEST (UTC +1) Daily Start Time ([see your local time zone here](#))  
**Connection Details:** To Follow

AGENDA ITEM	ITEM	TIME
<b>Monday, September 12</b>		
<b>OPENING REMARKS, INTRODUCTIONS AND MINUTES</b>	1	9:00-9:30
Welcome remarks from Paula Franco, OCC President	1.1	
Attendance List Introductions and Apologies	1.2	
Updated Members' Correspondence Distribution List	1.3	
Minutes from June 2022 meeting	1.4	
Minutes from July 2022 virtual check-in	1.5	
IPSAS-IFRS Alignment Dashboard	1.6	
IPSAS-ISS Alignment Dashboard	1.7	
Report on Activities/Communication Activities	1.8	
<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b>	2	9:30-9:40
<i>Summary of work program issues</i>		
<b>MEASUREMENT</b>	3	9:40-10:40
<i>Discussion of issues</i>		
<i>Break</i>		10:40-11:00
<b>MEASUREMENT</b>	3	11:00-12:30
<i>Discussion of issues</i>		
<i>Lunch</i>		12:30-1:30
<b>MEASUREMENT</b>	3	1:30-2:15
<i>Discussion of issues</i>		
<b>CONCEPTUAL FRAMEWORK – LIMITED SCOPE UPDATE – MEASUREMENT</b>	4	2:15-3:00
<i>Discussion of issues</i>		
<i>Break</i>		3:00-3:20

**MEMBER/STAFF COLLABORATIVE TIME**

3:20-5:00

*Discussion time for specific issues, task forces and working groups***Tuesday, September 13****ED 78, PROPERTY, PLANT, AND EQUIPMENT**

5

9:00-10:00

*Approval of IPSAS, subject to finalization of measurement (current operational value)***REVENUE/TRANSFER EXPENSES**

6

10:00-10:40

*Discussion of issues**Break*

10:40-11:00

**REVENUE/TRANSFER EXPENSES**

6

11:00-12:30

*Discussion of issues**Lunch*

12:30-1:30

**REVENUE/TRANSFER EXPENSES**

6

1:30-3:00

*Discussion of issues**Break*

3:00-3:20

**MEMBER/STAFF COLLABORATIVE TIME**

3:20-5:00

*Discussion time for specific issues, task forces and working groups***Wednesday, September 14****REPORTING SUSTAINABILITY PROGRAM INFORMATION**

7

9:00-9:45

*Approval of ED***CONCEPTUAL FRAMEWORK – LIMITED SCOPE UPDATE – NEXT STAGE**

8

9:45-10:45

*Initial review of responses**Break*

10:45-11:00

**OTHER LEASE-TYPE ARRANGEMENTS**

9

11:00-12:30

*Discussion of issues**Lunch*

12:30-1:30

**OTHER LEASE-TYPE ARRANGEMENTS**

9

1:30-3:00

*Discussion of issues**Break*

3:00-3:20

**MEMBER/STAFF COLLABORATIVE TIME**

3:20-5:00

*Discussion time for specific issues, task forces and working groups*

## Thursday, September 15

<b>APPROVAL OF PRONOUNCEMENTS / EXPOSURE DRAFTS</b> <i>Additional discussion time-if needed</i>	5,7	9:00-10:00
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<i>Break</i>		10:00-10:15
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<b>MEASUREMENT</b> <i>Report back of issues noted during September meeting</i>	3	10:15-11:15
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<i>Break</i>		11:15-11:30
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<b>3<sup>RD</sup> ACADEMIC RESEARCH FORUM – CALL FOR PAPERS RESULTS</b> <i>Discussion and feedback from IPSASB on Academic Research Papers</i>	10	11:30-12:30
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<b>PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM</b> <i>Summary of work program issues</i>	2	12:30-1:00
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<i>Lunch</i>		1:00-2:00
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<b>MEMBER/STAFF COLLABORATIVE TIME</b> <i>Discussion time for specific issues, task forces and working groups</i>		2:00-4:00
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## Friday, September 16

<b>DIFFERENTIAL REPORTING</b> <i>Discussion of research (informational session)</i>	11	9:00-10:00
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<i>Break</i>		10:00-10:15
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<b>SUSTAINABILITY REPORTING STRATEGY SESSION</b> <i>Closed session – strategic discussions</i>	12	10:15-12:00
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<b>WRAP UP AND ADJOURN</b>		
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<i>Lunch</i>		12:00-1:00
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