INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Manila, Philippines
December 8-10, 2026

Location:
ADB Headquarters
6 ADB Avenue
Ortigas Center, Mandaluyong City
1550 Metro Manila, Philippines

Virtual Option:
9 a.m. PHST Daily Start Time (see your local time zone here)
Connection Details: To Follow

AGENDA ITEM	*ITEM*	*TIME*
Tuesday, December 8		
MEMBER BRIEFING *Closed session*	-	9:00-9:45
Break		*9:45-10:00*
OPENING REMARKS, INTRODUCTIONS AND MINUTES	1	10:00-10:15
Welcome Remarks from the Asian Development Bank	*1.1*	
Minutes from September 2026 meeting	*1.2*	
Minutes from October 2026 check-in meeting	*1.3*	
CAG Update	*1.4*	
EPSAS Update	*1.5*	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM *Summary of work program progress*	2	10:15-10:30
NEXT STRATEGY CONSULTATION *Approval of consultation*	3	10:30-11:00
Break		*11:00-11:30*
NEXT STRATEGY CONSULTATION *Approval of consultation*	3	11:30-12:30
Lunch		*12:30-1:30*
INITIATIVES SUPPORTING IMPLEMENTATION *Discussion of issues*	4	1:30-2:00
IPSASB APPLICATION GROUP *Discussion of issues*	5	2:00-2:30
ADB AND IPSASB JOINT OUTREACH EVENT *Event open to Members, Technical Advisors and Official Observers*	-	2:30-5:30
Wednesday, December 9		
CLIMATE-RELATED DISCLOSURES – PUBLIC POLICY OUTCOMES	6	9:00-10:30

Discussion of issues		
Break		*10:30-11:00*
CLIMATE-RELATED DISCLOSURES – PUBLIC POLICY OUTCOMES *Discussion of issues*	6	11:00-12:30
Lunch		*12:30-1:30*
CLIMATE-RELATED DISCLOSURES – PUBLIC POLICY OUTCOMES *Discussion of issues*	6	1:30-3:00
Break		*3:00-3:30*
IMPROVEMENTS TO IPSAS STANDARDS *Discussion of issues*	7	3:30-4:00
INTANGIBLES UPDATE *Collection of issues*	8	4:00-4:30
FAREWELL TO DEPARTING MEMBERS *In person session for departing members*	-	4:30-5:00

Thursday, December 10

POST IMPLEMENTATION REVIEW – IPSAS 35, CONSOLIDATED FINANCIAL STATEMENTS *Discussion of issues*	9	9:00-10:30
Break		*10:30-11:00*
PRESENTATION OF FINANCIAL STATEMENTS *Review of responses*	10	11:00-12:30
Lunch		*12:30-1:30*
MAKING MATERIALITY JUDGMENTS *Review of responses to Exposure Draft 97*	11	1:30-3:00
Break		*3:00-3:30*
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM *Summary of work program process and issues emerging from meeting*	2	3:30-4:00
APPROACH TO MEETINGS AND BOARD BUSINESS *Closed session*	-	4:00-5:00
WRAP UP AND ADJOURN		