

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
Monday, September 12		
OPENING REMARKS, INTRODUCTIONS AND MINUTES	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	
IPSAS-IFRS Alignment Dashboard	1.5	
IPSAS-ISS Alignment Dashboard	1.6	
Report on Activities/Communication Activities	1.7	
PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM	2	9:30-9:40
<i>Summary of work program issues</i>		
MEASUREMENT	3	9:40-10:40
<i>Discussion of issues</i>		
<i>Break</i>		10:40-11:00
MEASUREMENT	3	11:00-12:30
<i>Discussion of issues</i>		
<i>Lunch</i>		12:30-1:30
MEASUREMENT	3	1:30-2:15
<i>Discussion of issues</i>		
CONCEPTUAL FRAMEWORK – LIMITED SCOPE UPDATE – MEASUREMENT	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
<i>Discussion time for specific issues, task forces and working groups</i>		

Tuesday, September 13

ED 78, PROPERTY, PLANT, AND EQUIPMENT <i>Approval of IPSAS, subject to finalization of measurement (current operational value)</i>	5	9:00-10:00
REVENUE/TRANSFER EXPENSES <i>Discussion of issues</i>	6	10:00-10:40
<i>Break</i>		10:40-11:00
REVENUE/TRANSFER EXPENSES <i>Discussion of issues</i>	6	11:00-12:30
<i>Lunch</i>		12:30-1:30
REVENUE/TRANSFER EXPENSES <i>Discussion of issues</i>	6	1:30-3:00
<i>Break</i>		3:00-3:20
MEMBER/STAFF COLLABORATIVE TIME <i>Discussion time for specific issues, task forces and working groups</i>		3:20-5:00

Wednesday, September 14

REPORTING SUSTAINABILITY PROGRAM INFORMATION <i>Approval of ED</i>	7	9:00-9:45
CONCEPTUAL FRAMEWORK – LIMITED SCOPE UPDATE – NEXT STAGE <i>Initial review of responses</i>	8	9:45-10:45
<i>Break</i>		10:45-11:00
OTHER LEASE-TYPE ARRANGEMENTS <i>Discussion of issues</i>	9	11:00-12:30
<i>Lunch</i>		12:30-1:30
OTHER LEASE-TYPE ARRANGEMENTS <i>Discussion of issues</i>	9	1:30-3:00
<i>Break</i>		3:00-3:20
MEMBER/STAFF COLLABORATIVE TIME <i>Discussion time for specific issues, task forces and working groups</i>		3:20-5:00

Thursday, September 15

APPROVAL OF PRONOUNCEMENTS / EXPOSURE DRAFTS <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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MEASUREMENT <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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3RD ACADEMIC RESEARCH FORUM – CALL FOR PAPERS RESULTS <i>Discussion and feedback from IPSASB on Academic Research Papers</i>	9	11:30-12:30
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PROGRAM AND TECHNICAL DIRECTOR'S REPORT ON WORK PROGRAM <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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MEMBER/STAFF COLLABORATIVE TIME <i>Discussion time for specific issues, task forces and working groups</i>		2:00-4:00
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Friday, September 16

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