

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

Lisbon, Portugal
September 24–27, 2019

Location:
Ministry of Finance
Av. Infante Dom Henrique 1
1100-016 Lisbon, Portugal

AGENDA ITEM	ITEM	TIME
Tuesday, September 24		
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 June 2019 meeting	1.3	
EPSAS update	1.4	
IPSAS-IFRS Alignment Dashboard	1.5	
IPSAS-GFS Alignment Dashboard	1.6	
REPORT ON ACTIVITIES/COMMUNICATION ACTIVITIES	2	9:30-10:00
<i>Presentation - TBC</i>		
GOVERNANCE	3	10:00-10:30
<i>Update on Governance</i>		
TECHNICAL DIRECTOR'S REPORT AND REVIEW OF WORK PROGRAM	4	10:30-10:40
<i>Initial consideration of work program issues</i>		
<i>Break</i>		10:40-11:00
COLLECTIVE AND INDIVIDUAL SERVICES & EMERGENCY RELIEF	5	11:00-12:30
<i>Review of responses</i>		
<i>Lunch</i>		12:30-1:30
COLLECTIVE AND INDIVIDUAL SERVICES & EMERGENCY RELIEF	5	1:30-2:30
<i>Review of responses</i>		
INFRASTRUCTURE ASSETS	6	2:30-3:10
<i>Discussion of issues</i>		
<i>Break</i>		3:10-3:30
INFRASTRUCTURE ASSETS	6	3:30-5:00
<i>Discussion of issues</i>		

Wednesday, September 25

REVENUE WITH PERFORMANCE OBLIGATIONS (ED 70) <i>Discussion of issues and update from Revenue Task Force meetings</i>	7	9:00-10:00
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REVENUE WITHOUT PERFORMANCE OBLIGATIONS (ED 71) <i>Discussion of issues</i>	8	10:00-10:40
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<i>Break</i>		10:40-11:00
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REVENUE WITHOUT PERFORMANCE OBLIGATIONS (ED 71) <i>Discussion of issues</i>	8	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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REVENUE WITHOUT PERFORMANCE OBLIGATIONS (ED 71) <i>Review ED</i>	8	1:30-3:10
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<i>Break</i>		3:10-3:30
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TRANSFER EXPENSES (ED 72) <i>Discussion of issues</i>	9	3:30-5:00
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Thursday, September 26

LEASES <i>Discussion of issues & presentations on practical aspects of lessor accounting</i>	10	9:00-10:40
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<i>Break</i>		10:40-11:00
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LEASES <i>Discussion of issues & presentation on practical aspects of lessor accounting</i>	10	11:00-12:30
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<i>Lunch</i>		12:30-1:30
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TRANSFER EXPENSES (ED 72) <i>Review ED</i>	9	1:30-3:10
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<i>Break</i>		3:10-3:30
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LEASES <i>Discussion of issues</i>	10	3:30-5:00
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Friday, September 27

COLLECTIVE AND INDIVIDUAL SERVICES & EMERGENCY RELIEF <i>Review of responses</i>	5	9:00-10:00
HERITAGE <i>Discussion of issues</i>	11	10:00-10:40
<i>Break</i>		10:40-11:00
HERITAGE <i>Discussion of issues</i>	11	11:00-12:30
<i>Lunch</i>		12:30-1:30
REVIEW OF DECISIONS AND INSTRUCTIONS <i>Review of the decisions taken, and instructions to staff given by the IPSASB during the meeting</i>		1:30-2:15
TECHNICAL DIRECTOR'S REPORT AND REVIEW OF WORK PROGRAM (Continued) <i>Summary of work plan issues</i>	4	2:15-2:45
<i>Tea/Coffee</i>		2:45-3:00
APPROACH TO MEETINGS AND BOARD BUSINESS <i>Closed session: discussion of approach in light of meeting developments; and other issues</i>	12	3:00-4:00
WRAP UP AND ADJOURN		

EVENTS SCHEDULE

Date	Event	Time	Location
Tuesday, September 24	IPSASB Meeting	9:00 am – 5:00 pm	Ministry of Finance Av. Infante Dom Henrique 1 1100-016 Lisbon, Portugal
Wednesday, September 25	IPSASB Meeting	9:00 am – 5:00 pm	Ministry of Finance Av. Infante Dom Henrique 1 1100-016 Lisbon, Portugal
Wednesday, September 25	Social Event - Dinner	7:30 pm onwards	Páteo 51 R. Artilharia 1, 51 1250-038 Lisbon
Thursday, September 26	IPSASB Meeting	9:00 am – 5:00 pm	Ministry of Finance Av. Infante Dom Henrique 1 1100-016 Lisbon, Portugal
Friday, September 27	IPSASB Meeting	9:00 am – 4:00 pm	Ministry of Finance Av. Infante Dom Henrique 1 1100-016 Lisbon, Portugal