### 2nd DISTRIBUTION AGENDA - NEW YORK - JULY 5-7, 2004

# INTERNATIONAL FEDERATION OF ACCOUNTANTS PUBLIC SECTOR COMMITTEE

A MEETING OF THE PUBLIC SECTOR COMMITTEE will be held at Double Tree Guest Suites – Times Square

1568 Broadway (47<sup>th</sup> Street and 7<sup>th</sup> Avenue)

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#### Monday, 5 July 2004 from 9:00am to Wednesday, 7 July 2004 at 5:00pm

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SE	CTIO	N 1 GENERAL MATTERS AND UPDATE			
1	WELCOME AND APOLOGIES			1 <sup>st</sup> distribution	
	1.1	Attendance List – Updated	pages 1.1-1.3	2 <sup>nd</sup> distribution	
	1.2	Welcome			
	1.3	Receive and note the Meeting Timetable	page 1.4		
2	CONFIRMATION OF MINUTES			1st distribution	
	2.1	A memorandum from Matthew Bohun	page 2.1		
	2.2	Minutes from the Buenos Aires meeting on 24-26 March 2004	pages 2.2–2.34		
3	MATTERS ARISING			1st distribution	
	3.1	Action List from Buenos Aires meeting on 24-26 March 2004	pages 3.1-3.3		
4	_	AIRMAN'S REPORT			
	4.1	A report from the Chair	pages 4.1-4.2	1st distribution	
5	SECRETARIAT'S REPORT			1st distribution	
	5.1	A memorandum from Jerry Gutu	page 5.1		
	5.2	Report on Secretariat activities	page 5.2		
	5.3	Report on IFAC Technical Committee activities	pages 5.3-5.10		
	5.4	An updated Members' Correspondence Distribution List	pages 5.11-5.20		
	5.5	Program for the meeting on 6 July 2004	page 5.21	_	
	5.6	Additional Memorandum from Jerry Gutu	pages 5.22-5.24	2 <sup>nd</sup> distribution	
6	REPORT ON THE STANDARDS WORK PROGRAM				
	6.1	A memorandum from Paul Sutcliffe	pages 6.1-6.15	1st distribution	
	6.2	A memorandum from Paul Sutcliffe on the Work Plan	pages 6.16-6.20		
	6.3	PSC Work Plan for 2004	pages 6.21		
	6.4	PSC Work Plan for 2004 – 2006	page 6.22		
	6.5	PSC Standards Program Status	pages 6.23-6.25		
	6.6	Projects of National Standards Setters	pages 6.26-6.28		
7	COL				
	7.1	Country Briefing Reports from			
		Australia	pages 7.1-7.7	1st distribution	
		United Kingdom	pages 7.8-7.14	1st distribution	
		South Africa	pages 7.15-7.20	1st distribution	
		Israel	pages 7.21-7.24	1 <sup>st</sup> distribution	
		Mexico	page 7.25	1 <sup>st</sup> distribution	
		Canada	pages 7.26-7.30	1st distribution	
		Japan	page 7.31	2 <sup>nd</sup> distribution	
		United States of America	pages 7.32-7.35	2 <sup>nd</sup> distribution	
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	Argentina Germany Malaysia Netherlands Norway		
SEC	TION 2: TECHNICAL MATTERS		
8 ]	PROPOSED IPSAS 21 IMPAIRMENT OF ASSETS		1 <sup>st</sup> distribution
	8.1 A memorandum from Matthew Bohun	pages 8.1-8.7	
	3.2 Draft IPSAS	pages 8.8-8.58	
	8.3 Extract of Minutes 8.4 Proposed Endorsement of IAS 41 <i>Agriculture</i>	pages 8.59-8.63	
	Proposed Endorsement of IAS 41 Agriculture Proposed Endorsement of IAS 36 Impairment of Assets	pages 8.64-8.80 pages 8.81-8.97	
	8.6 Proposed Endorsement of IFRS5 Non-Current Assets held for		
	Sale and Discontinued Operations	T. Q	
i	Previously distributed:		Previously
	8.7 Submissions Received		distributed
;	3.8 Summary of Responses		
	PSC STEERING COMMITTEE – BUDGET REPORTING		1 <sup>st</sup> distribution
	9.1 A memorandum from Paul Sutcliffe	pages 9.1-9.6	
	9.2 Final Research Report by Dr J. Hughes	pages 9.7-9.9	
,	9.3 Research Report May 2004	pages 9.10-9.58	
	ACCOUNTING FOR DEVELOPMENT ASSISTANCE		
	10.1 A Memorandum from Paul Sutcliffe	pages 10.1-10.2	1 <sup>st</sup> distribution
	10.2 Updated Draft ED	pages 10.3-10.36	1 <sup>st</sup> distribution
	10.3 Progress Report	pages 10.37-10.41	1 <sup>st</sup> distribution
	10.4 Project Advisory Panel	pages 10.42-10.43	2 <sup>nd</sup> distributio 2 <sup>nd</sup> distributio
	10.5 Participants in OECD Seminar 10.6 Project Advisory Panel Responses to Revised ED	pages 10.44-10.46 pages 10.47-10.51	2 <sup>nd</sup> distribution
	GFS, ESA, IPSAS HARMONIZATION  11.1 A memorandum from Paul Sutcliffe and Matthew Bohun	pages 11.1-11.3	2 <sup>nd</sup> distributio
	11.2 Verbal Update on progress with the "matrix"	pages 11.1 11.0	2 distribution
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	11.3 Project Brief and Timetable for General Government Sector Disclosures  IASB UPDATE and IPSAS HARMONIZATION WITH	pages 11.4-11.11	
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1 <b>2</b> ]	11.3 Project Brief and Timetable for General Government Sector Disclosures  IASB UPDATE and IPSAS HARMONIZATION WITH IASS/IFRS  12.1 A memorandum from Paul Sutcliffe	pages 12.1-12.5	
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2   	11.3 Project Brief and Timetable for General Government Sector Disclosures  IASB UPDATE and IPSAS HARMONIZATION WITH IASS/IFRS  12.1 A memorandum from Paul Sutcliffe 12.2 PSC-IAS/IFRS Harmonization Strategy 12.3 Work Program 2004-2009  General Improvements Project 12.4 A memorandum from Li Li Lian and Li Hongxia	pages 12.1-12.5 pages 12.6-12.50 pages 12.51-12.52 pages 12.53-12.55	1 <sup>st</sup> distribution
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12 ] ] 12A	IASB UPDATE and IPSAS HARMONIZATION WITH IASS/IFRS 12.1 A memorandum from Paul Sutcliffe 12.2 PSC-IAS/IFRS Harmonization Strategy 12.3 Work Program 2004-2009  General Improvements Project 12.4 A memorandum from Li Li Lian and Li Hongxia 12.5 Overview of Changes 12.6 Marked-up IPSASs  IAS19 Employee Benefits 12.7 A memorandum from Paul Sutcliffe and Li Li Lian	pages 12.1-12.5 pages 12.6-12.50 pages 12.51-12.52 pages 12.53-12.55 pages 12.56-12.60 pages 12.61-12.298	1 <sup>st</sup> distribution  1 <sup>st</sup> distribution
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