



**INTERNATIONAL FEDERATION  
OF ACCOUNTANTS**

545 Fifth Avenue, 14th Floor      Tel: (212) 286-9344  
New York, New York 10017      Fax: (212) 286-9570  
Internet: <http://www.ifac.org>

DATE: 28 MAY 2006  
MEMO TO: MEMBERS OF THE IPSASB  
FROM: JOHN STANFORD  
SUBJECT: IMPAIRMENT OF CASH-GENERATING ASSETS

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### **ACTION REQUIRED**

Members are asked to:

- **Note** the development of ED 30, “Impairment of Cash-Generating Assets” following the Tokyo meeting and the approach to approval of that ED.

### **ED 30- IMPAIRMENT OF CASH-GENERATING ASSETS**

In accordance with directions at the Tokyo meeting, ED 30, “Impairment of Cash-Generating Assets” was further developed by Staff and the Impairment Subcommittee. The ED was circulated to Members, Technical Advisors and Observers on May 22, 2006, together with a memorandum highlighting the areas where the ED had been modified, and a ballot paper. Members were asked to return the ballot paper, preferably electronically or else by fax to John Stanford by June 9, 2006 indicating whether they approved issuance of the ED. If they voted against approval or abstained, members were asked to highlight the reasons so that staff can make changes and the ED can be reconsidered at the Paris meeting. The ballot form also allowed members voting in favor of approval to highlight minor modifications for consideration prior to issuance.

If members vote in favor of issuance of the ED without substantive change, and subject to final review by the IPSASB Chair, the ED will be prepared for publication and issued during June or July 2006. If there is not a vote in favor of issuance, the ED or extracts of the ED, will be included on the second distribution of agenda materials and reconsidered at the Paris meeting.



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DATE: JUNE 13, 2006  
MEMO TO: MEMBERS OF IFAC IPSASB  
FROM: MATTHEW BOHUN  
SUBJECT: ED 29 REVENUE FROM NON EXCHANGE TRANSACTIONS –  
RESPONSES RECEIVED TO DATE

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**Responses Received to Date**

To date responses have been received from:

- Prof. Johan Christaens, University of Ghent, Belgium
- LSL Utouh, National Board of Accountants and Auditors, Tanzania
- Institute of Chartered Accountants in Australia
- The Treasury, Hong Kong Special Administrative Region
- The Treasury, New Zealand
- CPA Australia

At the meeting in July, I will provide an updated list of responses and identify any major issues that can be identified from a preliminary review of the responses.

**Matthew Bohun**  
**TECHNICAL MANAGER**