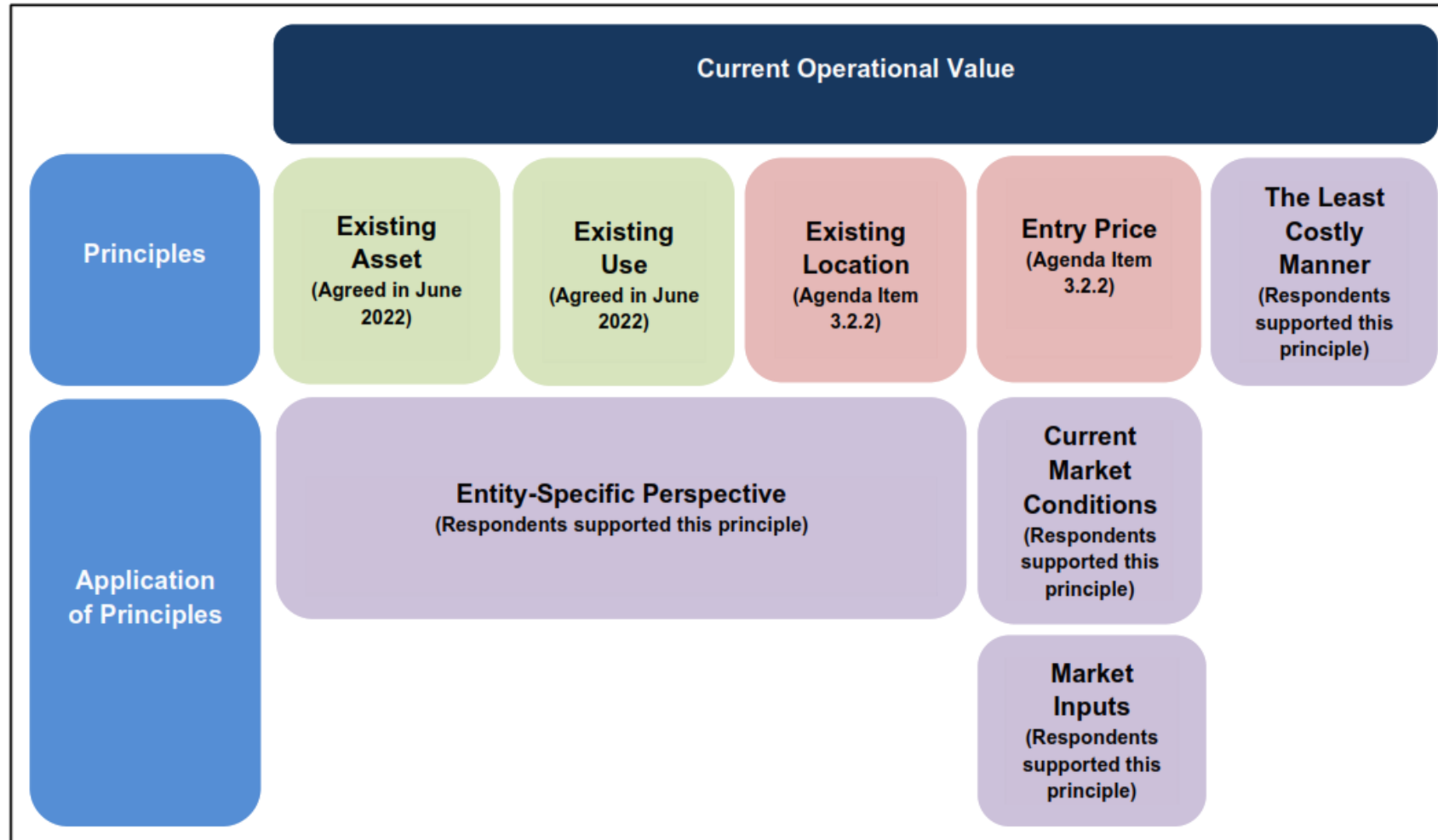


MEASUREMENT

Tashriq Allie, Senior Manager
David Watkins, Task Force Chair

IPSASB Meeting – September 2022

Approach to the September 2022 Meeting



Principles of Current Operational Value

Recommendation

- Staff recommends that the Board retain the following ED 77, *Measurement* proposals that Current Operational Value:
 - a) Values the asset in its current location, and
 - b) Is an entry price.

Does the IPSASB agree with this recommendation?

Comparison of the Principles

Recommendation

- Staff recommends that the Current Operational Value basis comprise the principles set out in paragraph 4.

Does the IPSASB agree with this recommendation?

Income Approach

Recommendation

- Staff recommends that the Board retain the ED 77, *Measurement* proposals related to the 'Income Approach' as a measurement technique for the Current Operational Value basis, as set out in [draft] IPSAS [X], *Measurement*.

Does the IPSASB agree with this recommendation?

Surplus Capacity

Recommendation

- Staff recommend that the Task Force be engaged to review and refine the relevant Implementation Guidance, to note that ‘surplus capacity’ is a consideration that the entity and the valuation specialist will need to discuss and agree upon prior to the valuation assignment being undertaken.

Does the IPSASB agree with this recommendation?

Instructions from June 2022 Meeting

Recommendation

- Staff recommend the non-conceptual instructions provided by the IPSASB be actioned as noted in paragraph 4.

Does the IPSASB agree with this recommendation?



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