

The background of the slide is a composite image. On the right side, there is a photograph of the United States Capitol dome, showing its iconic dome and columns, set against a clear blue sky. On the left side, there are close-up, out-of-focus photographs of green leaves and clusters of small white flowers, likely from a flowering tree or shrub. The overall aesthetic is professional and natural.

**IPSASB**


International Public  
Sector Accounting  
Standards Board®

AGENDA ITEM 4

# MEASUREMENT

Agustina Llambi, Senior Manager  
Dave Warren, Director

IPSASB Meeting – March 2023

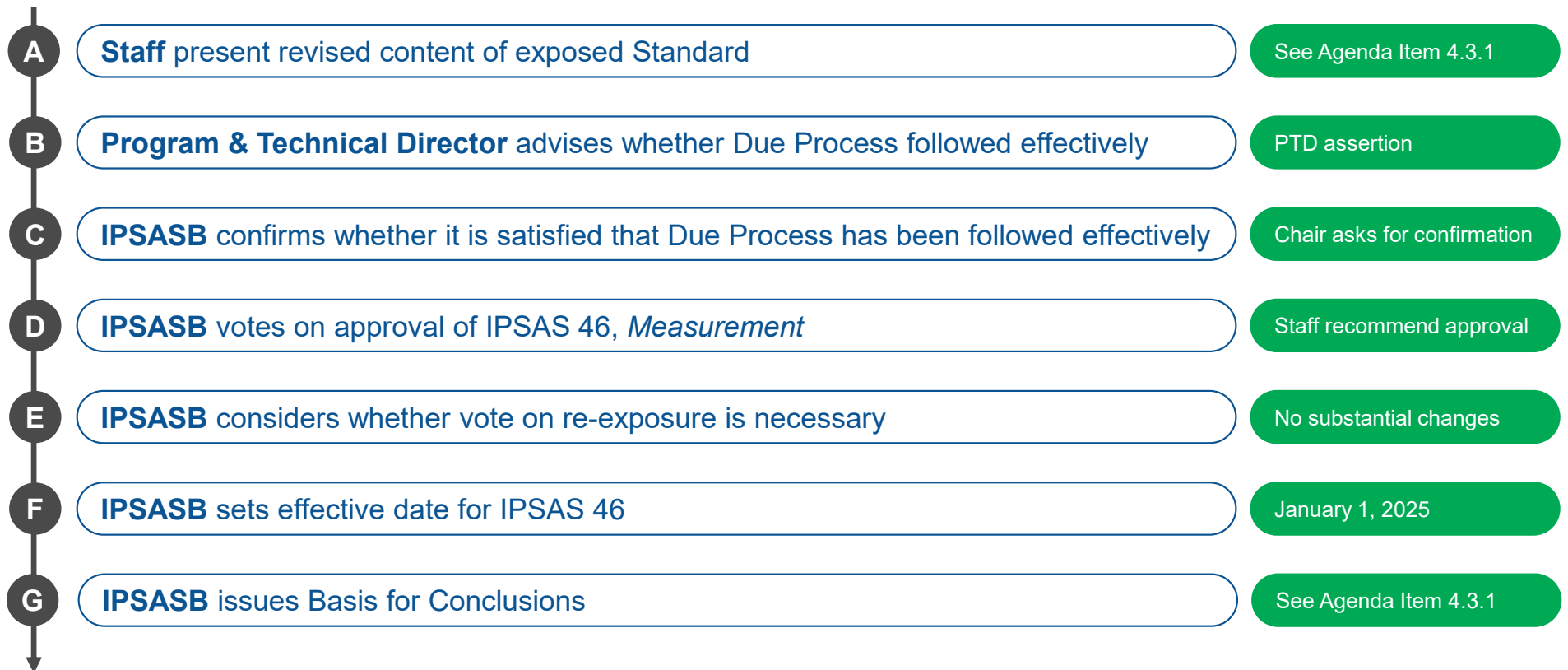


DANKE!  
THANK YOU!  
MERCI!  
GRAZIE!  
GRACIAS!  
DANK JE WEL!

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# Approval of IPSAS 46, *Measurement*

## IPSASB Due Process





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