

MEASUREMENT APPLICATION PHASE

IPSASB Meeting – June 2024
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Toronto, Canada

Approval of ED [XX]

Analysis

- Approval of ED [XX], Amendments to IPSAS as a result of the application of IPSAS 46, *Measurement*
 - The proposed amendments to IPSAS in this ED [XX] are consistent with the objective of the Measurement Application project to:
 - Evaluate the applicability of COV across IPSAS and propose amendments to IPSAS (measurement);
 - Review the definition of recoverable service amount in IPSAS 21;
 - Review adding a definition for accounting estimates to IPSAS 3 consistent with IPSAS 46 terminology;
 - Enhance consistency of current value measurement disclosure terminology.
- Exposure period: 120 days as per IPSASB's Due Process and Working Procedures.

Recommendation

- ED [XX], Amendments to IPSAS as a result of the application of IPSAS 46, *Measurement*
- 120-day exposure period

