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AGENDA ITEM 5

STRENGTHENING LINKAGES BETWEEN IPSAS STANDARDS AND THE GFSM

IPSASB Meeting – December 2025

João Fonseca, Principal

New York, USA

[draft] Exposure Draft 94: Development

Analysis

- Tracked changes since the October 2025 Check-In meeting (see Agenda Item 5.3.1)
- Proposed non-authoritative Implementation Guidance to IPSAS 22 (see Agenda Item 5.3.2)
  - Page-by-page review after page 12.

Recommendation

- Approval of:
  - Tracked changes since the October 2025 Check-In meeting
  - Proposed non-authoritative Implementation Guidance to IPSAS 22

[draft] Exposure Draft 94: Development

Analysis

- [draft] ED 94 for exposure (see Agenda Item 5.3.2)
  - Consistent with the objectives of the Project to develop additional non-authoritative guidance to facilitate both the preparation of these disclosures, where a reporting entity elects to do this, and the use of IPSAS Standards-based accounting data for GFSM 2014 reporting.
- Comment period: Normal 4-month

Recommendation

- Approval of:
  - [draft] ED 94 for exposure
  - Normal 4-month comment period

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