Swiss Comment to ED 96 "Definition of an Operation and Recognition of Acquired Liabilities and Contingent Liabilities (Amendments to IPSAS 40)"

Dear IPSASB Members

The Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP) has reviewed Exposure Drafts 96 "Definition of an Operation and Recognition of Acquired Liabilities and Contingent Liabilities (Amendments to IPSAS 40)".

After consideration of the proposed amendments and guidance included in the Exposure Draft, the SRS-CSPCP has decided not to provide detailed comments at this stage, as we do not currently identify any significant issues or concerns requiring further input.

We appreciate the IPSASB's continued efforts in the development and improvement of IPSAS Standards and thank you for the opportunity to comment on this Exposure Draft.

Kind regards

Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP)

Winterthur, 15 June 2026