

PROJECT HISTORY

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The IPSASB discussed a number of issues identified in developing the Exposure Draft including overarching issues such as terminology and interaction with other standards, as well as specific issues related to classification, measurement and impairment provisions. The IPSASB agreed to remain consistent with IFRS 9 for authoritative guidance in those areas and develop public sector specific illustrative examples as appropriate to alleviate implementation concerns. Please refer to meeting minutes for further details.