

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS**

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARD (IPSAS) 6**

IPSAS[®]

International Federation of Accountants®
529 Fifth Avenue
New York, New York 10017 USA

This publication was published by the International Federation of Accountants (IFAC®). Its mission is to serve the public interest and strengthen the accountancy profession by supporting the development of high-quality international standards, promoting the adoption and implementation of these standards, building the capacity of professional accountancy organizations, and speaking out on public interest issues.

International Public Sector Accounting Standards, Exposure Drafts, Consultation Papers, Recommended Practice Guidelines, and other IPSASB publications are published by, and copyright of, IFAC.

The IPSASB and IFAC do not accept responsibility for loss caused to any person who acts or refrains from acting in reliance on the material in this publication, whether such loss is caused by negligence or otherwise.

The 'International Public Sector Accounting Standards Board', 'International Public Sector Accounting Standards', 'Recommended Practice Guidelines', 'International Federation of Accountants', 'IPSASB', 'IPSAS', 'RPG', 'IFAC', the IPSASB logo, and IFAC logo are trademarks of IFAC, or registered trademarks and service marks of IFAC in the US and other countries.

Copyright © March 2021 by the International Federation of Accountants (IFAC). All rights reserved. Written permission from IFAC is required to reproduce, store or transmit, or to make other similar uses of, this document, save for where the document is being used for individual, non-commercial use only. Contact permissions@ifac.org.

ISBN: 978-1-60815-458-6

Published by:



International Public Sector Accounting Standard (IPSAS) 6, *Consolidated and Separate Financial Statements* has been superseded by IPSAS 34, *Separate Financial Statements* and IPSAS 35, *Consolidated Financial Statements*. These Standards apply for annual financial statements covering periods beginning on or after January 1, 2017. As a result IPSAS 6 is no longer applicable and has been removed.