IMPROVEMENTS TO IPSAS ACCOUNTING STANDARDS – VOLUME 11

INSTRUCTIONS UP TO PREVIOUS MEETING

Meeting	Instruction	Actioned
June 2026	1. Develop public sector-specific examples illustrating the reporting of uncertainties in the financial statements by considering the application of uncertainty-related requirements in all relevant IPSAS Standards, and present them to the IPSASB for review in conjunction with the proposed IFRS-aligned amendments to IPSAS 1, *Presentation of Financial Statements*, IPSAS 19, *Provisions, Contingent Liabilities, and Contingent Assets*, IPSAS 26, *Impairment of Cash-Generating Assets*, and IPSAS 30, *Financial Instruments: Disclosures*.	1. In progress – see September 2026 Agenda Item 7.A.7.

DECISIONS UP TO PREVIOUS MEETING

Meeting	Decision	BC Reference
June 2026	1. The proposed amendments to IPSAS 4, *The Effects of Changes in Foreign Exchange Rates* and IPSAS 10, *Financial Reporting in Hyperinflationary Economies*, are appropriate for inclusion in the improvements exposure draft.	1. BC paragraphs are included in each of the relevant sections of ED [XX].