



International Public Sector Accounting Standard 2 Cash Flow Statements

IPSASB Basis for Conclusions

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Basis for Conclusions

This Basis for Conclusions accompanies, but is not part of, IPSAS 2.

Revision of IPSAS 2 as a result of the IASB's *Improvements to IFRSs* issued in 2009

BC1. The IPSASB reviewed the revisions to IAS 7 included in the Improvements to IFRSs issued by the IASB in April 2009 and generally concurred with the IASB's reasons for revising the standard. The IPSASB concluded that there was no public sector specific reason for not adopting the amendment.