

## PROJECT HISTORY

Contact: Dave Warren ([davewarren@ipsasb.org](mailto:davewarren@ipsasb.org))

Staff presented issues papers and the draft IPSAS 41, *Financial Instruments*.

*Due Process: Approval of IPSAS 41, Financial Instruments*

The IPSASB approved the final pronouncement, IPSAS 41, *Financial Instruments*, and agreed the Basis for Conclusions, on June 19, 2018. Seventeen members voted in favor. No members voted against or abstained. One member was absent.

Subject to the confirmation of the Public Interest Committee that the IPSASB has adhered to due process, the final pronouncement is expected to be published in late July 2018.

The IPSASB agreed an effective date of January 1, 2022. Early application will be encouraged.