## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

## INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) 15

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International Public Sector Accounting Standard (IPSAS) 15, Financial Instruments: Disclosure and Presentation has been superseded by IPSAS 28, Financial Instruments: Presentation; IPSAS 29, Financial Instruments: Recognition and Measurement; and IPSAS 30, Financial Instruments: Disclosures. These Standards apply for annual financial statements covering periods beginning on or after January 1, 2013. As a result IPSAS 15 is no longer applicable and has been removed.

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