

PROJECT HISTORY

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The IPSASB discussed the initial analysis of Public Sector Specific Financial Instruments (PSSFI) developed by its Financial Instruments Task Force. This analysis outlined which PSSFI meet the definition of a financial instrument in IPSAS 28, *Financial Instruments: Presentation*, and which PSSFI do not.

For PSSFI that meet the definition of a financial instrument, non-authoritative guidance will be developed. Where a PSSFI does not satisfy the definition of a financial instrument, the Task Force will continue to evaluate the appropriate guidance for development.

The IPSASB supported this analysis and instructed the Task Force to continue with the development of an exposure draft for review by the IPSASB at a future meeting.