INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS

INTERNATIONAL PUBLIC SECTOR ACCOUNTING
STANDARD (IPSAS) 15

IPSAS®
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Public Sector Accounting Standard (IPSAS) 15, *Financial Instruments: Disclosure and Presentation* has been superseded by IPSAS 28, *Financial Instruments: Presentation*; IPSAS 29, *Financial Instruments: Recognition and Measurement*; and IPSAS 30, *Financial Instruments: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 As a result IPSAS 15 is no longer applicable and has been removed.