

## PROJECT HISTORY

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

Staff presented issues papers and the draft Exposure Draft, *Public Sector Specific Financial Instruments: Amendments to IPSAS 41, Financial Instruments*.

*Due Process: Approval of Exposure Draft, Public Sector Specific Financial Instruments: Amendments to IPSAS 41, Financial Instruments.*

The IPSASB approved the Exposure Draft, *Public Sector Specific Financial Instruments: Amendments to IPSAS 41, Financial Instruments*, which includes provides guidance on how to account for several instruments that the IPSASB has identified as unique to the public sector. The Exposure Draft will augment existing guidance in IPSAS 41, *Financial Instruments*, and improve that Standard's requirements by introducing guidance on:

- Monetary gold;
- Currency in circulation;
- IMF quota subscriptions; and
- Special Drawing Rights.

Eighteen members voted in favor. No members voted against or abstained.

The Consultation Paper will be published in August 2019 and open for comment until December 31, 2019.