

**Agenda Item 8:
Public Sector Specific Financial
Instruments**

Marc Wermuth and Dave Warren
IPSASB Meeting
December 4–7, 2018
Kuala Lumpur, Malaysia

Session Outline

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- Overview - Task Force meeting
 - Monetary Gold
 - Currency in Circulation
 - IMF Quota Subscription
 - Special Drawing Rights

Overview – Task Force Meeting (1/3)

Face to Face Task Force Meeting

- Three Day Task Force Meeting
- Hosted by the Royal Netherlands Institute of Chartered Accountants on October 22nd – 24th
- Significant progress was made thanks to active participation from all members

Overview – Task Force Meeting (2/3)

Instructions from IPSASB (March 2018)

- Approval of IPSAS 41 should occur prior to completing the analysis of the PSSFI CP responses
- Apply “Decision Tree” approach in determining the appropriate level of guidance to develop for each PSSFI
- Delegated:
 - Review of responses and developing project options; and
 - Developing the ED
- The project scope as outlined in June 2017 should be maintained


June 2018

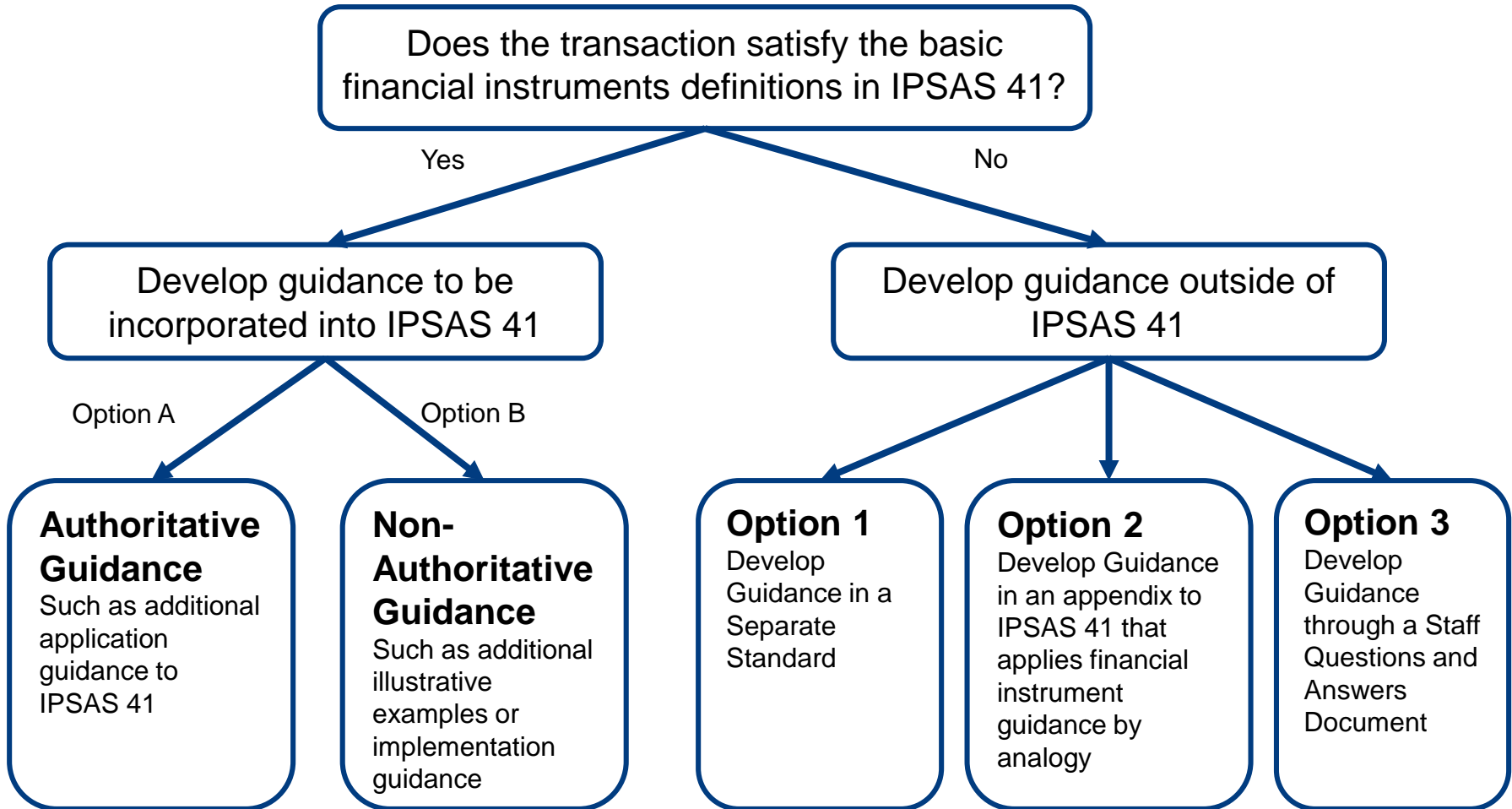

Oct 2018
(TF Meeting)


Oct 2018
(TF Meeting)

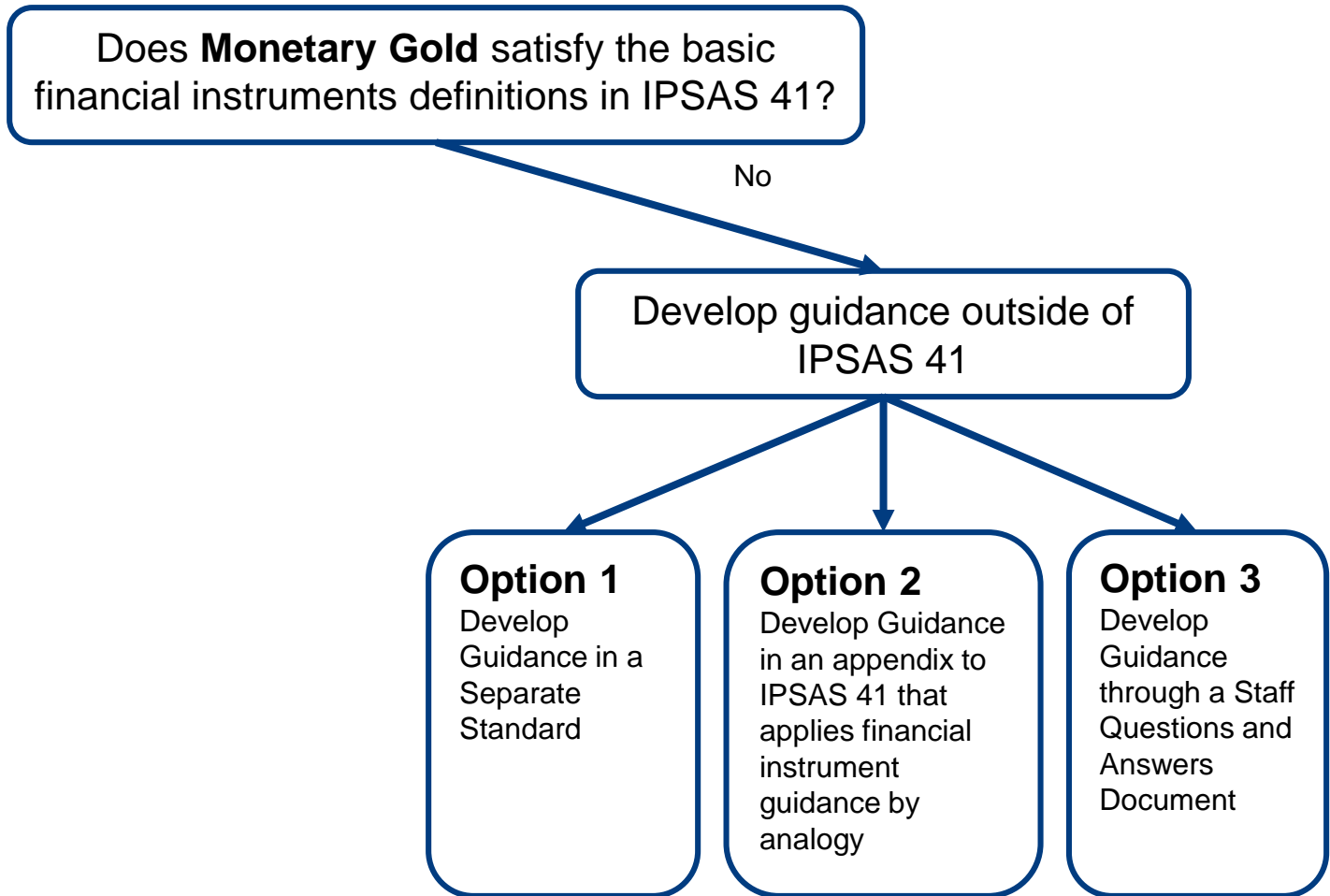
In Progress


June 2018

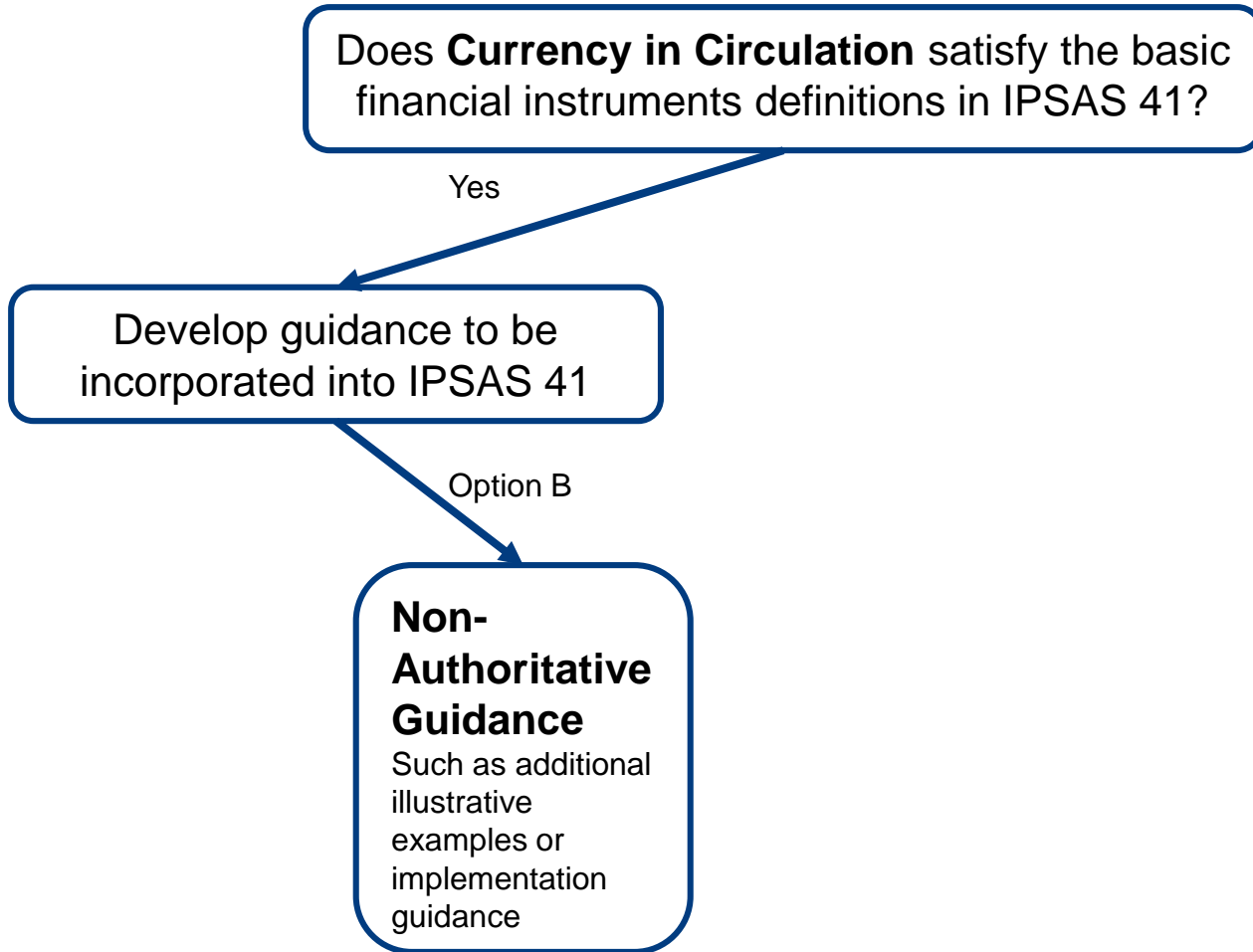
Overview – Task Force Meeting (3/3)



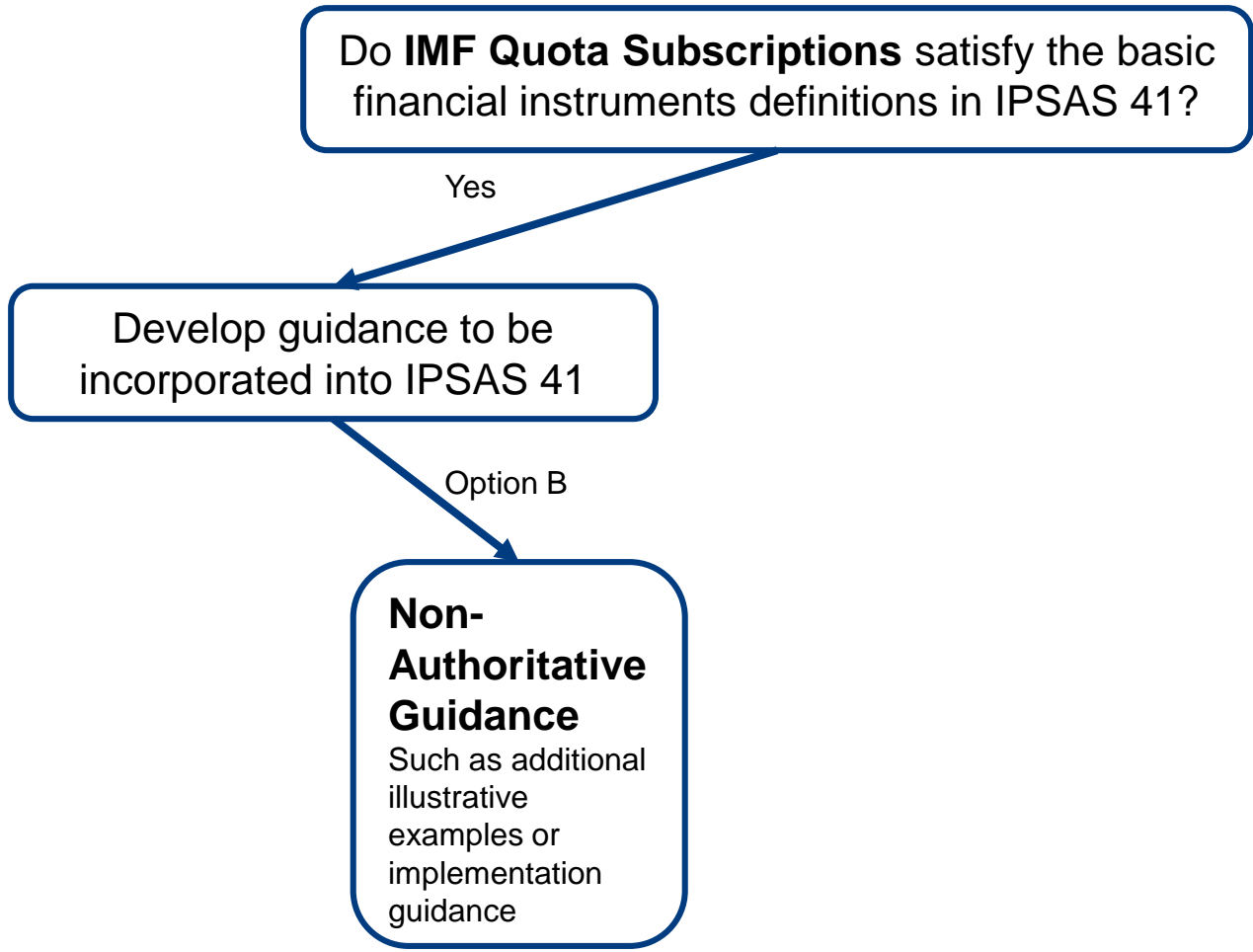
Monetary Gold



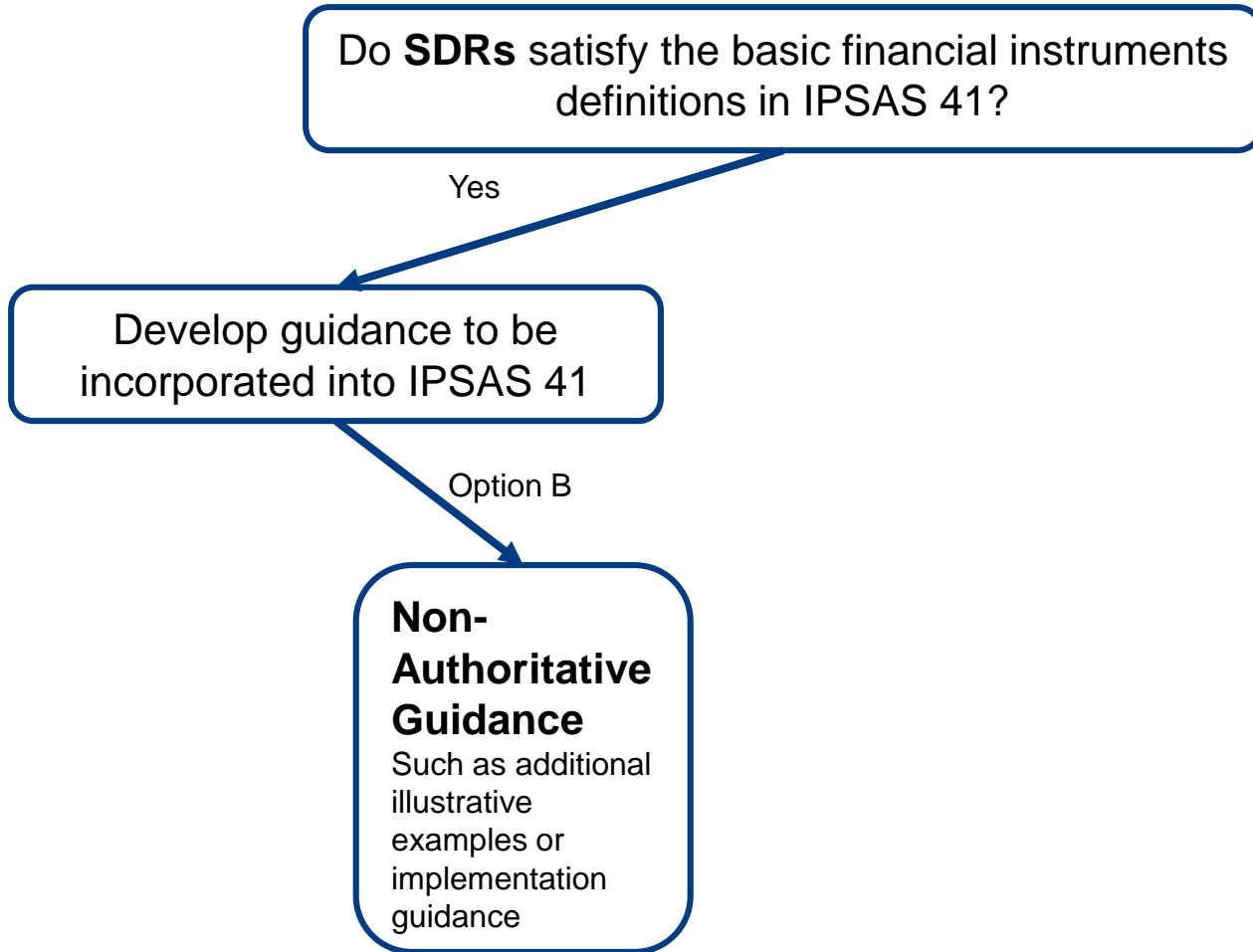
Currency in Circulation



IMF Quota Subscriptions



Special Drawing Rights (Holdings/Allocations)





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