



Agenda Item 12: Public Sector Specific Financial Instruments

Dave Warren, Manager, Standards
Development and Technical Projects

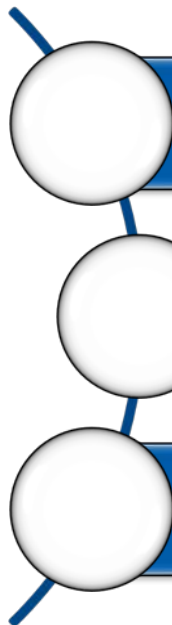
Ross Smith, Deputy Director

IPSASB Meeting

September 18–21, 2018

Toronto, Canada

Session Outline

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- Project Background
 - September Face to Face Meeting
 - Next Steps

Project Background

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
- Review of responses and developing project options and the ED are delegated to the FI Task Force
- The project scope as outlined in June 2017 should be maintained



In Progress

In Progress



September Face to Face Meeting (1/2)

Objective of the Task Force Meeting

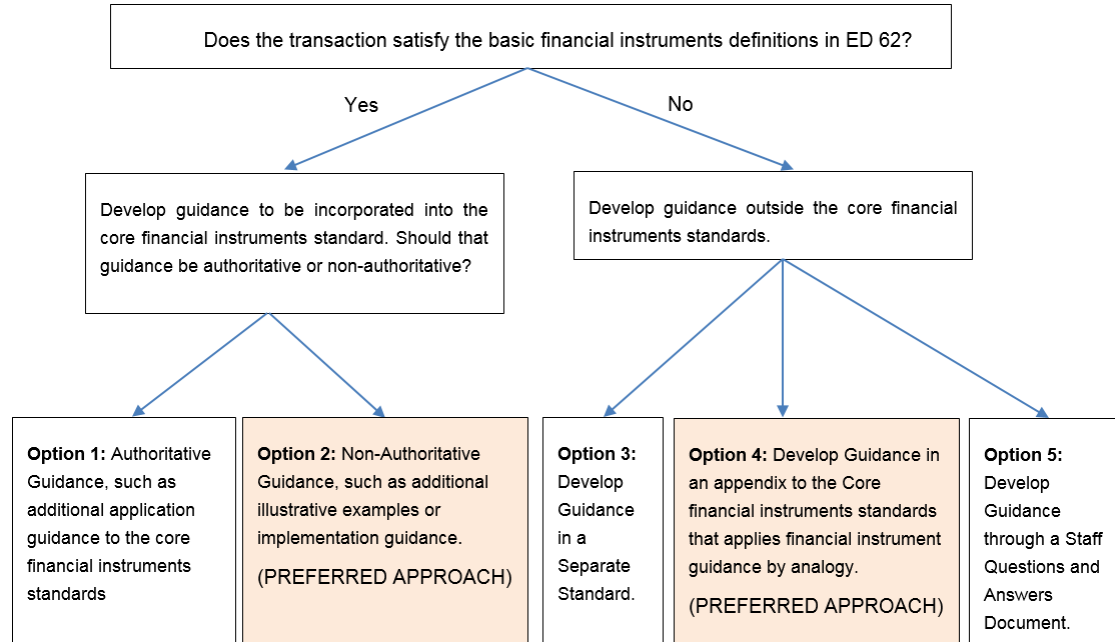
How should PSSFI be accounted for

The Task Force discussed its preliminary views on how each public sector specific instrument should be accounted for

What type of guidance should be developed

The Task Force discussed its preliminary views on what type of guidance should be developed

September Face to Face Meeting (2/2)



Next Steps

Face to Face 1

September 17, 2018

- Introduction
- Preliminary Views

Teleconferences

H1 2019

- Finalize guidance
- Develop Task Force Recommendation

Face to Face 2

October 22-24, 2018

- Review responses to CP
- Review preliminary guidance

IPSASB Meeting

H1 2019

- Present the TF recommendation to the IPSASB



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