



# Item 7: Amendments to IPSAS 36 and IPSAS 41, 2018

Amon Dhiwayo

Manager, Standards  
Development and Technical  
Projects

IPSASB Meeting

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# Amendments to IPSAS 36 and IPSAS 41 (Agenda Item 7.2.1 & 7.2.2)

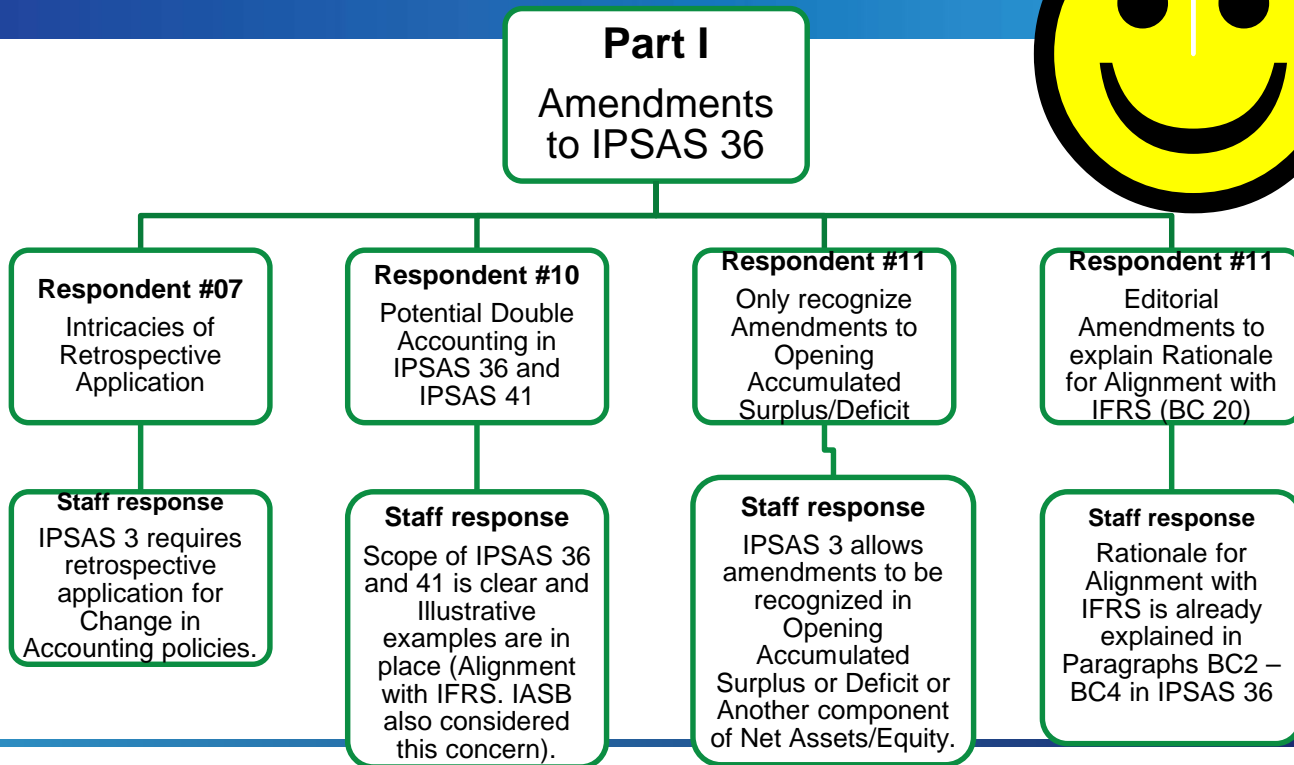
#	Description	Response
Part I	Clarify that IPSAS 41, <i>Financial Instruments</i> , including its impairment requirements, <b>applies to Long-term Interests in Associates and Joint Ventures</b> .	Agreed: 8 Issues: 3
Part II	Amend the <b>Classification requirements</b> so that <b>Particular Financial Assets with Prepayment Features</b> that may result in reasonable <b>negative compensation</b> for the early termination of the contract are eligible to be measured at <b>amortized cost or at fair value through net assets/equity</b> .	Agreed: 7 Issues: 4

Responses



■ Agree ■ Issues

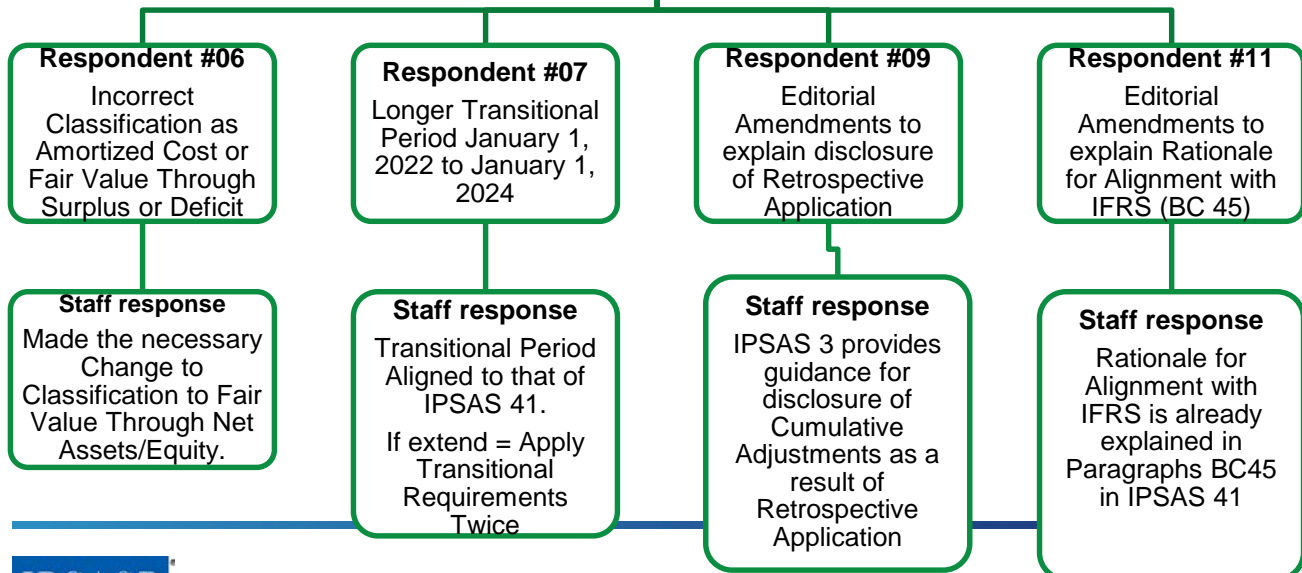
# Part I – Comments from Respondents (Agenda Item 7.2.1)



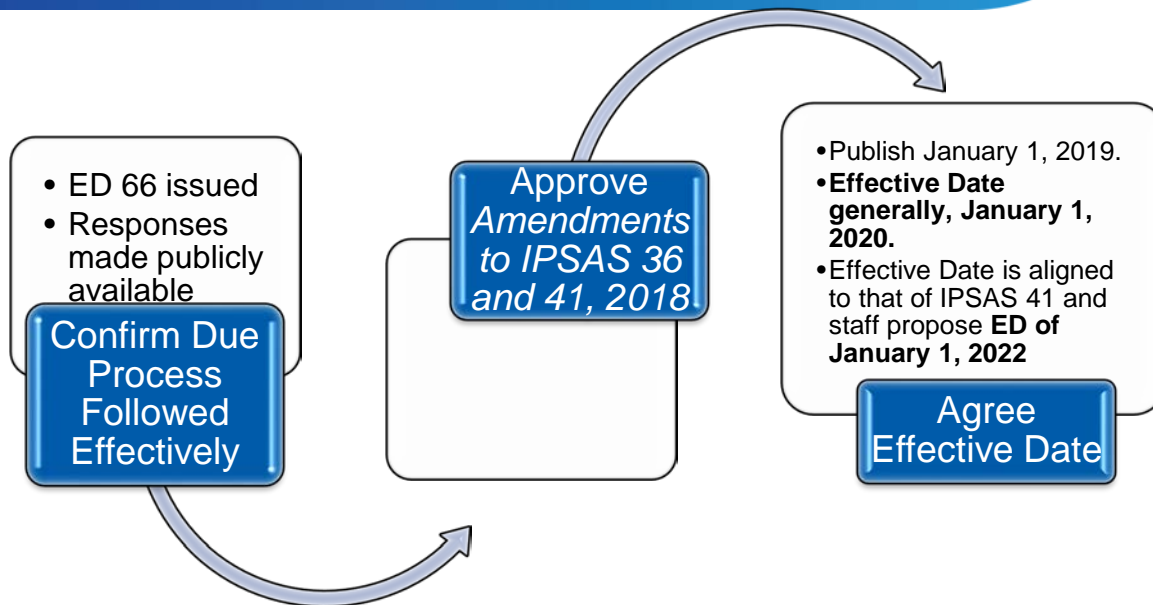
# Part II – Comments from Respondents (Agenda Item 7.2.2)



## Part II Amendments to IPSAS 41



# Approval of Final Pronouncement (Agenda Item 7.2.4)





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