



AGENDA ITEM B3

TOPIC:	IPSASs 28-30 Financial Instrument
PRESENTERS:	Joanne Scott and Christina Ng
RECOMMENDATION(S):	Consider IPSASB public sector specific modifications to IAS 32, IAS 39 and IFRS 7 Agree to issue a joint ED proposing to incorporate in AIFRSs and NZ IFRSs (i) additional guidance on the measurement of concessionary loans granted and received; and (ii) additional disclosure of concessionary loans granted.

Agenda Papers supporting this item:

- B3.1 Consider memo from Joanne Scott and Christina Ng regarding IPSASB public sector modifications to IAS 32, IAS 39 and IFRS 7
- B3.2 Consider and approve proposed amendments to AASB 139/ NZ IAS 39, AASB 9/ NZ IFRS 9 and AASB 7/ NZ IFRS 7
- B3.3 Note Australian Government Guidance on concessional loans granted
- B3.4 Note public sector modifications in IPSAS 28 *Financial Instruments: Presentation*
- B3.5 Note public sector modifications in IPSAS 29 *Financial Instruments: Recognition and Measurement*
- B3.6 Note public sector modifications in IPSAS 30 *Financial Instruments: Disclosures*