

**public sector accounting handbook
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ACCOUNTING STANDARDS

Financial instruments, Section PS 3450

Added paragraph PS 3450.053A to clarify that RESTRICTED ASSETS AND REVENUES, paragraphs PS 3100.11-.12, apply when accounting for a change in the fair value of a financial asset in the fair value category that is externally restricted.

Amended paragraph PS 3450.056 to clarify that RESTRICTED ASSETS AND REVENUES, paragraphs PS 3100.11-.12, apply when accounting for income attributable to a financial instrument that is externally restricted.

Added paragraph PS 3450.057A to clarify that RESTRICTED ASSETS AND REVENUES, paragraphs PS 3100.11-.12, apply when accounting for a gain or loss associated with a financial instrument that is externally restricted.

Added paragraph PS 3450.099A to provide the effective date for the application of paragraphs PS 3450.053A and PS 3450.057A and to include implementation guidance when externally restricted assets that are financial instruments are held.

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