

IPSASB HANDBOOK EDITORIAL CORRECTIONS BETWEEN 2019 AND 2018 HANDBOOK

Document	Position in Text	Deleted	Substituted/Inserted
Preface Page 15	Paragraph 14	“As many accrual based IPSASs are based on IFRSs, the IASB’s <i>Conceptual Framework for Financial Reporting</i> is a relevant reference for users of IPSASs. The IPSASB is currently undertaking a project to develop a public sector conceptual framework which, when complete, will be the relevant reference for users of IPSASs and other IPSASB publications.”	[Deleted]
IPSAS 13 Page 434	Paragraph 12	“Risks include the possibilities of (a) losses from idle capacity, technological obsolescence, or (b) changes in value because of changing economic conditions.”	“Risks include the possibilities of losses from idle capacity, technological obsolescence, or changes in value because of changing economic conditions.”
IPSAS 17 Page 538	Paragraph 52	“(k) Office equipment; and”	“(k) Office equipment;”
IPSAS 17 Page 539	Paragraph 60	“An entity allocates the amount initially recognized in respect of an item of property, plant, and equipment to its significant parts and depreciates separately each such part. For example, in most cases, it would be required to depreciate separately the pavements, formation, curbs and channels, footpaths, bridges, and lighting within a road system. Similarly, it may be appropriate to depreciate separately the airframe and engines of an aircraft, whether owned or subject to a finance lease. Similarly, if an entity acquires property, plant and equipment subject to an operating lease in which it is the lessor, it may be appropriate to depreciate separately amounts reflected in the cost of that item that are attributable to favorable or unfavorable lease terms relative to market terms.”	“An entity allocates the amount initially recognized in respect of an item of property, plant, and equipment to its significant parts and depreciates separately each such part. For example, in most cases, it would be required to depreciate separately the pavements, formation, curbs and channels, footpaths, bridges, and lighting within a road system. Similarly, it may be appropriate to depreciate separately the airframe and engines of an aircraft, whether owned or subject to a finance lease. If an entity acquires property, plant and equipment subject to an operating lease in which it is the lessor, it may also be appropriate to depreciate separately amounts reflected in the cost of that item that are attributable to favorable or unfavorable lease terms relative to market terms.”
IPSAS 18 Page 593	Schedule A	“Unallocated corporate liabilities”	“Unallocated central liabilities”
IPSAS 20 Page 654	Paragraph 23	“...private sector entities and government business enterprises to disclose...”	“...private sector entities and commercial public sector entities to disclose...”

IPSAS 26 Page 897	Heading before IG17	“...as presented in Example 2,...”	“...as presented in IG9 to IG16,...”
IPSAS 27 Page 922	Paragraph BC3	“...in paragraph 3(c)...”	“...in paragraph 3(d)...”
IPSAS 27 Page 929	Statement of Financial Position	“Dairy livestock – mature ¹ ”	“Dairy livestock – mature ² ”
IPSAS 27 Page 930	Statement of Financial Performance	“558.170”	“ 558.170”
IPSAS 27 Page 932	Footnote 5	“See footnote 3.”	“See footnote 4.”
IPSAS 30 Page 1110	Paragraph 3(a)	“...or IPSAS 37...”	“...or IPSAS 36...”
IPSAS 30 Page 1155	Paragraph AG18	“...paragraph 40(c)...”	“...paragraph 46(c)...”
IPSAS 31 Page 1214	Paragraph 74	“...at the date of the revaluation less any subsequent accumulated amortization...”	“...at the date of the revaluation less any subsequent accumulated amortization and subsequent accumulated impairment losses.”
IPSAS 31 Page 1234	Paragraph BC4	“...Accounting Policies, Changes in Accounting Policies and Errors,...”	“...Accounting Policies, Changes in Accounting Estimates and Errors,...”
IPSAS 31 Page 1245	Footnote 5	“See footnote 3.”	“See footnote 4.”
IPSAS 31 Page 1246	Footnote 6	“See footnote 3.”	“See footnote 4.”
IPSAS 32 Page 1249	History of IPSAS	“Since then, IPSAS 27 has been...”	“Since then, IPSAS 32 has been...”
IPSAS 32 Page 1293	IE15	“Contact Component”	“Arrangement Component”
IPSAS 32 Page 1298	IE29	“...as illustrated in Tables 2.1 to 2.3. In addition, Table 2.4...”	“...as illustrated in Tables 2.1 to 2.2. In addition, Table 2.3...”
IPSAS 32 Page 1299	Paragraph IE30	“Table 2.2”	“Table 2.1”
IPSAS 32 Page 1300	Paragraph IE30	“Table 2.3”	“Table 2.2”

IPSAS 32 Page 1301	Paragraph IE30	Table 2.4	Table 2.3
IPSAS 33 Page 1326	Paragraph 57	“...of IPSAS 35 ¶ as...”	“...of IPSAS 35 as...”
IPSAS 33 Page 1334	Paragraph 93	“...in paragraph 94 or...”	“...in paragraph 92 or...”
IPSAS 33 Page 1348	Paragraph 147	“...one of more of...”	“...one or more of...”
IPSAS 33 Page 1365	Paragraph BC74	“...transactions revenues...”	“...transactions, revenues...”
IPSAS 33 Page 1371	Paragraph BC96	“...one of more of...”	“...one or more of...”
IPSAS 33 Page 1376	Paragraph IG5	“...one of more of...”	“...one or more of...”
IPSAS 33 Page 1381	Paragraph IG21	“...a first-time has...”	“...a first-time adopter has...”
IPSAS 33 Page 1384	Paragraph IG32	“...accrual basis effective...”	“...accrual basis IPSAS effective...”
IPSAS 33 Page 1384	Paragraph IG34	“...Only if reliable and relevant information if available about...”	“...Only if reliable and relevant information is available about...”
IPSAS 33 Page 1393	Paragraph IG53	“...of IPSAS 17. However...”	“...of IPSAS 17). However...”
IPSAS 33 Page 1396	Paragraph IG62	“...(paragraph 68 of IPSAS 25)...”	“...(paragraph 61 of IPSAS 39)...”
IPSAS 33 Page 1411	Appendix IPSAS 23 line	“IPSAS 23, <i>Revenue from Non-Exchange Transactions</i> ”	“IPSAS 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i> ”
IPSAS 33 Page 1413	Appendix IPSAS 30 line	“IPSAS 30, <i>Financial Instruments: Disclosure</i> ”	“IPSAS 30, <i>Financial Instruments: Disclosures</i> ”
IPSAS 33 Page 1427	Appendix IPSAS 35 line	“...date)...”	“...date...”
IPSAS 35 Page 1467	Paragraph 52(b)	“...controlled entity when control is lost and...”	“...controlled entity and...”
IPSAS 36 Page 1589	Paragraph BC11	“...Accordingly the...”	“...Accordingly, the...”

IPSAS 37 Page 1647	Paragraph IE63	“...contractual arrangement...”	“...binding arrangement...”
IPSAS 39 Page 1709	Heading above paragraph 63	“Accounting for the Constructive Obligation”	<i>“Accounting for the Constructive Obligation”</i>
IPSAS 39 Page 1709	Heading above paragraph 65	“Statement of Financial Position”	<i>“Statement of Financial Position”</i>
IPSAS 40 Page 1793	AG10	“Where a party to a public sector combination gain controls of...”	“Where a party to a public sector combination gains control of...”
Cash Basis IPSAS Page 2564	Paragraph 1.3.4(c)	“...it’s approved budget...”	“...its approved budget...”
Cash Basis IPSAS Page 2623	2.1.30	“...provide additional note disclosures...”	<i>“...provide additional note disclosures...”</i>
Cash Basis IPSAS Page 2630	2.1.62	“...as at reporting date...”	“...as at the reporting date...”