

**IPSASB HANDBOOK EDITORIAL CORRECTIONS BETWEEN
2021 AND 2020 HANDBOOK**

Document	Position in Text	Deleted	Substituted/Inserted
IPSAS 17 Page 563	Comparison table	<p>“IPSAS 17 contains transitional provisions for both the first time adoption and changeover from the previous version of IPSAS 17. IAS 16 only contains transitional provisions for entities that have already used IFRSs. Specifically, IPSAS 17 contains transitional provisions allowing entities to not recognize property, plant, and equipment for reporting periods beginning on a date within five years following the date of first adoption of accrual accounting in accordance with IPSASs. The transitional provisions also allow entities to recognize property, plant, and equipment at fair value on first adopting this Standard. IAS 16 does not include these transitional provisions.”</p>	
IPSAS 39 Page 1752	Paragraph 176	“Earlier adoption is encouraged.”	“Earlier application is encouraged.”
IPSAS 42 Page 2501	Paragraph 35	“Earlier adoption is encouraged.”	“Earlier application is encouraged.”