

TABLE OF CONTENTS VOLUME I

	Page
Preface to International Public Sector Accounting Standards	17
The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities	24
IPSAS 1—Presentation of Financial Statements	75
IPSAS 2—Cash Flow Statements	135
IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors...	161
IPSAS 4—The Effects of Changes in Foreign Exchange Rates	190
IPSAS 5—Borrowing Costs	214
IPSAS 6—Consolidated and Separate Financial Statements	227
IPSAS 7—Investments in Associates	259
IPSAS 8—Interests in Joint Ventures	277
IPSAS 9—Revenue from Exchange Transactions	299
IPSAS 10—Financial Reporting in Hyperinflationary Economies	325
IPSAS 11—Construction Contracts	341
IPSAS 12—Inventories	369
IPSAS 13—Leases	387
IPSAS 14—Events after the Reporting Date	423
IPSAS 15—Financial Instruments: Disclosure and Presentation	440
IPSAS 16—Investment Property	498
IPSAS 17—Property, Plant, and Equipment	532
IPSAS 18—Segment Reporting	572
IPSAS 19—Provisions, Contingent Liabilities and Contingent Assets	604
IPSAS 20—Related Party Disclosures	649
IPSAS 21—Impairment of Non-Cash-Generating Assets	671
IPSAS 22—Disclosure of Financial Information about the General Government Sector	713

TABLE OF CONTENTS VOLUME I

IPSAS 23—Revenue from Non-Exchange Transactions (Taxes and Transfers)	739
IPSAS 24—Presentation of Budget Information in Financial Statements	797
IPSAS 25—Employee Benefits	824
