

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS**

ACCRUAL IPSASS ISSUED AS AT JANUARY 31, 2021

IPSAS[®]

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Accrual IPSASs Issued as at January 31, 2021

Table A: List of IPSASs effective as at January 1, 2021

The 2021 Handbook includes all IPSASs. IPSASs show the latest amended text. Where an IPSAS includes paragraphs that are not yet effective these paragraphs are listed. Earlier application of the effective date of amended paragraphs is encouraged.

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 1—Presentation of Financial Statements (revised)	December 2006	January 1, 2008	7	Amended	IPSAS 41	2018
			79	Amended	IPSAS 41	2018
			82	Amended	IPSAS 41	2018
			88	Amended	IPSAS 42	2018
			94	Amended	IPSAS 42	2018
			101	Amended	IPSAS 41	2018
			102	Amended	IPSAS 41	2018
			112	Amended	IPSAS 42	2018
			113	Amended	IPSAS 42	2018
			114	Amended	IPSAS 42	2018
			115	Amended	IPSAS 42	2018
			125A	New	IPSAS 41	2018
			125B	New	IPSAS 41	2018
			125C	New	IPSAS 41	2018
			138	Amended	IPSAS 41	2018
153L	Amended	COVID-19: Deferral of Effective Dates	2020			
153M	New	IPSAS 42	2018			

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 2—Cash Flow Statements	May 2000	July 1, 2001	22	Amended	IPSAS 42	2018
			63G	New	IPSAS 42	2018
			IE	Amended	IPSAS 42	2018
IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors (revised)	December 2006	January 1, 2008				
IPSAS 4—The Effects of Changes in Foreign Exchange Rates (revised)	April 2008	January 1, 2010	3	Amended	IPSAS 41	2018
			4	Amended	IPSAS 41	2018
			5	Amended	IPSAS 41	2018
			31	Amended	IPSAS 41	2018
			61	Amended	IPSAS 41	2018
			71D	Amended	COVID-19; Deferral of Effective Dates	2020
IPSAS 5—Borrowing Costs	May 2000	July 1, 2001	6	Amended	Improvements to IPSAS 2019	2019
			42E	Amended	COVID-19; Deferral of Effective Dates	2020
IPSAS 9—Revenue from Exchange Transactions	July 2001	July 1, 2002	10	Amended	IPSAS 41	2018
			41D	Amended	COVID-19; Deferral of Effective Dates	2020
			IG12	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 10—Financial Reporting in Hyper-inflationary Economies	July 2001	July 1, 2002				
IPSAS 11—Construction Contracts	July 2001	July 1, 2002				
IPSAS 12—Inventories (revised)	December 2006	January 1, 2008	2	Amended	IPSAS 41	2018
IPSAS 13—Leases (revised)	December 2006	January 1, 2008	51E	Amended	COVID-19: Deferral of Effective Dates November 2020	2020
IPSAS 14—Events After the Reporting Date (revised)	December 2006	January 1, 2008	11	Amended	IPSAS 41	2018
IPSAS 16—Investment Property (revised)	December 2006	January 1, 2008	32F	Amended	COVID-19: Deferral of Effective Dates	2020
IPSAS 17—Property, Plant, and Equipment (revised)	December 2006	January 1, 2008				
IPSAS 18—Segment Reporting	June 2002	July 1, 2003				

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 19—Provisions, Contingent Liabilities and Contingent Assets	October 2002	January 1, 2004	1	Amended	IPSAS 42	2018
			4	New	IPSAS 41	2018
			6A	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			7	Deleted	IPSAS 42	2018
			8	Deleted	IPSAS 42	2018
			9	Deleted	IPSAS 42	2018
			10	Deleted	IPSAS 42	2018
			11	Deleted	IPSAS 42	2018
			12	Amended	IPSAS 42	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			18	Amended	Collective and Individual Services (Amendments to IPSAS 19)	2019
			19	Amended	IPSAS 42	2018
			77	Amended	IPSAS 42	2018
			99	Deleted	IPSAS 42	2018
			104	Deleted	IPSAS 42	2018
			111H	Amended	COVID-19: Deferral of Effective Dates	2020
			111I	New	IPSAS 42	2018
			111J	Amended	COVID-19: Deferral of Effective Dates	2020
			AG1	New	Collective and Individual Services (Amendments to IPSAS 19)	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG2	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG3	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG4	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG5	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG6	New	Collective and Individual Services (Amendments to IPSAS 19)	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG7	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG8	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG9	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG10	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG11	New	Collective and Individual Services (Amendments to IPSAS 19)	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG12	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG13	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG14	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG15	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG16	New	Collective and Individual Services (Amendments to IPSAS 19)	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG17	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG18	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG19	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG20	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			AG3	New	Collective and Individual Services (Amendments to IPSAS 19)	2019
			IG14	Deleted	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para	
IPSAS 20—Related Party Disclosures	October 2002	January 1, 2004					
	December 2004	January 1, 2006	2	Amended	IPSAS 41	2018	
			9	Amended	IPSAS 41	2018	
IPSAS 21—Impairment of Non-Cash-Generating Assets			13	Amended	IPSAS 41	2018	
			82I	Amended	COVID-19: Deferral of Effective Dates	2020	
IPSAS 22—Disclosure of Information About the General Government Sector	December 2006	January 1, 2008					
IPSAS 23—Revenue from Non-Exchange Transactions (Taxes and Transfers)	December 2006	June 30, 2008	2	Amended	IPSAS 42	2018	
			43	Amended	IPSAS 41	2018	
			105A	Amended	IPSAS 41	2018	
				124F	Amended	COVID-19: Deferral of Effective Dates	2020
				124G	New	IPSAS 42	2018
				IG54	Amended	IPSAS 41	2018
			IG55	New	IPSAS 41	2018	
			IG56	New	IPSAS 41	2018	
			IG57	New	IPSAS 41	2018	
			IG58	New	IPSAS 41	2018	
			IG59	New	IPSAS 41	2018	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 24—Presentation of Budget Information in Financial Statements	December 2006	January 1, 2009	48	Amended	IPSAS 42	2018
			54E	New	IPSAS 42	2018
			IE	Amended	IPSAS 42	2018
			2	Amended	IPSAS 41	2018
IPSAS 26 — Impairment of Cash-Generating Assets	February 2008	April 1, 2009	9	Amended	IPSAS 41	2018
			12	Amended	IPSAS 41	2018
			126K	Amended	COVID-19: Deferral of Effective Dates	2020
IPSAS 27—Agriculture	December 2009	April 1, 2011				

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 28—Financial Instruments: Presentation	January 2010	January 1, 2013	2	Amended	IPSAS 41	2018
			3	Amended	IPSAS 41	2018
			4	Amended	IPSAS 41	2018
			9	Amended	IPSAS 41	2018
			10	Amended	IPSAS 41	2018
			14	Amended	IPSAS 41	2018
			28	Amended	IPSAS 41	2018
			36	Amended	IPSAS 41	2018
			47	Amended	IPSAS 41	2018
			48	Amended	IPSAS 41	2018
			60F	Amended	COVID-19: Deferral of Effective Dates	2020
			60G	New	IPSAS 42	2018
			AG2	Amended	IPSAS 41	2018
AG23	Amended	IPSAS 42	2018			
AG55	Amended	IPSAS 41	2018			

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG63	Deleted	IPSAS 41	2018
			AG63A	New	IPSAS 41	2018
			AG63B	New	IPSAS 41	2018
			AG63C	New	IPSAS 41	2018
			AG63D	New	IPSAS 41	2018
			AG63E	New	IPSAS 41	2018
			AG63F	New	IPSAS 41	2018
			B19	Amended	IPSAS 41	2018
			B21	Amended	IPSAS 41	2018
			IE1	Amended	IPSAS 41	2018
			IE5	Amended	IPSAS 41	2018
IPSAS 29—Financial Instruments: Recognition and Measurement	January 2010	January 1, 2013	1	Deleted	IPSAS 41	2018
			2	Amended	IPSAS 41	2018
			3	Deleted	IPSAS 41	2018
			4	Deleted	IPSAS 41	2018
			5	Deleted	IPSAS 41	2018
			6	Deleted	IPSAS 41	2018
			9	Amended	IPSAS 41	2018
			10	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			11-79	Deleted	IPSAS 41	2018
			80	Amended	IPSAS 41	2018
			88	Deleted	IPSAS 41	2018
			98	Amended	IPSAS 41	2018
			99	Amended	IPSAS 41	2018
			101	Amended	IPSAS 41	2018
			102	Amended	IPSAS 41	2018
			107	Amended	IPSAS 41	2018
			108	Amended	IPSAS 41	2018
			109	Amended	IPSAS 41	2018
			111	Amended	IPSAS 41	2018
			112	Amended	IPSAS 41	2018
			113	Amended	IPSAS 41	2018
			125H	Amended	COVID-19: Deferral of Effective Dates	2020
			AG1-AG126	Deleted	IPSAS 41	2018
			AG128	Amended	IPSAS 41	2018
			AG129	Deleted	IPSAS 41	2018
			AG134	Amended	IPSAS 41	2018
			AG156A	New	IPSAS 41	2018
			AG157	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG161	Amended	IPSAS 41	2018
			B1-B7	Deleted	IPSAS 41	2018
			A.1-G.2	Deleted	IPSAS 41	2018
			IE32-IE50	Deleted	IPSAS 41	2018
IPSAS 30—Financial Instruments: Disclosures	January 2010	January 1, 2013	2	Amended	IPSAS 41	2018
			3	Amended	IPSAS 41	2018
			4	Amended	IPSAS 41	2018
			5	Amended	IPSAS 41	2018
			5A	New	IPSAS 41	2018
			8	Amended	IPSAS 41	2018
			11	Amended	IPSAS 41	2018
			12	Amended	IPSAS 41	2018
			13	Amended	IPSAS 41	2018
			13A	New	IPSAS 41	2018
			14	Amended	IPSAS 41	2018
			14A	New	IPSAS 41	2018
			14B	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			15	Deleted	IPSAS 41	2018
			15A	New	IPSAS 41	2018
			15B	New	IPSAS 41	2018
			15C	New	IPSAS 41	2018
			16	Deleted	IPSAS 41	2018
			17	Deleted	IPSAS 41	2018
			17A	New	IPSAS 41	2018
			17B	New	IPSAS 41	2018
			17C	New	IPSAS 41	2018
			17D	New	IPSAS 41	2018
			17E	New	IPSAS 41	2018
			17F	New	IPSAS 41	2018
			18	Amended	IPSAS 41	2018
			20	Deleted	IPSAS 41	2018
			20A	New	IPSAS 41	2018
			24	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			24A	New	IPSAS 41	2018
			25A	New	IPSAS 41	2018
			25B	New	IPSAS 41	2018
			25C	New	IPSAS 41	2018
			25D	New	IPSAS 41	2018
			26	Deleted	IPSAS 41	2018
			26A	New	IPSAS 41	2018
			26B	New	IPSAS 41	2018
			26C	New	IPSAS 41	2018
			27	Deleted	IPSAS 41	2018
			27A	New	IPSAS 41	2018
			27B	New	IPSAS 41	2018
			27C	New	IPSAS 41	2018
			27D	New	IPSAS 41	2018
			27E	New	IPSAS 41	2018
			27F	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			28	Deleted	IPSAS 41	2018
			28A	New	IPSAS 41	2018
			28B	New	IPSAS 41	2018
			28C	New	IPSAS 41	2018
			28D	New	IPSAS 41	2018
			28E	New	IPSAS 41	2018
			28F	New	IPSAS 41	2018
			28G	New	IPSAS 41	2018
			34	Amended	IPSAS 41	2018
			35	Amended	IPSAS 41	2018
			36	Amended	IPSAS 41	2018
			37	Amended	IPSAS 41	2018
			37A	New	IPSAS 41	2018
			39A	New	IPSAS 41	2018
			41	Amended	IPSAS 41	2018
			42A	New	IPSAS 41	2018
			42B	New	IPSAS 41	2018
			42C	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			42D	New	IPSAS 41	2018
			42E	New	IPSAS 41	2018
			42F	New	IPSAS 41	2018
			42G	New	IPSAS 41	2018
			42H	New	IPSAS 41	2018
			42I	New	IPSAS 41	2018
			42J	New	IPSAS 41	2018
			42K	New	IPSAS 41	2018
			42L	New	IPSAS 41	2018
			42M	New	IPSAS 41	2018
			42N	New	IPSAS 41	2018
			43	Amended	IPSAS 41	2018
			44	Deleted	IPSAS 41	2018
			45	Amended	IPSAS 41	2018
			49A	New	IPSAS 41	2018
			49B	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			49C	New	IPSAS 41	2018
			49D	New	IPSAS 41	2018
			49E	New	IPSAS 41	2018
			49F	New	IPSAS 41	2018
			49G	New	IPSAS 41	2018
			49H	New	IPSAS 41	2018
			49I	New	IPSAS 41	2018
			49J	New	IPSAS 41	2018
			49K	New	IPSAS 41	2018
			49L	New	IPSAS 41	2018
			49M	New	IPSAS 41	2018
			49N	New	IPSAS 41	2018
			49O	New	IPSAS 41	2018
			49P	New	IPSAS 41	2018
			49Q	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			49R	New	IPSAS 41	2018
			49S	New	IPSAS 41	2018
			52F	Amended	COVID-19: Deferral of Effective Dates	2020
			52G	Amended	COVID-19: Deferral of Effective Dates	2020
			AG1	Amended	IPSAS 41	2018
			AG4	Deleted	IPSAS 41	2018
			AG5	Amended	Improvements to IPSAS 2019 IPSAS 41	2019 2018
			AG8A	New	IPSAS 41	2018
			AG8B	New	IPSAS 41	2018
			AG8C	New	IPSAS 41	2018
			AG8D	New	IPSAS 41	2018
			AG8E	New	IPSAS 41	2018
			AG8F	New	IPSAS 41	2018
			AG8G	New	IPSAS 41	2018
			AG8H	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG8I	New	IPSAS 41	2018
			AG8J	New	IPSAS 41	2018
			AG9	Amended	IPSAS 41	2018
			AG10	Amended	IPSAS 41	2018
			AG24	Amended	IPSAS 41	2018
			AG29	Amended	IPSAS 41	2018
			AG31	New	IPSAS 41	2018
			AG32	New	IPSAS 41	2018
			AG32A	New	IPSAS 41	2018
			AG33	New	IPSAS 41	2018
			AG34	New	IPSAS 41	2018
			AG35	New	IPSAS 41	2018
			AG36	New	IPSAS 41	2018
			AG37	New	IPSAS 41	2018
			AG38	New	IPSAS 41	2018
			AG39	New	IPSAS 41	2018
			AG40	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG41	New	IPSAS 41	2018
			AG42	New	IPSAS 41	2018
			AG43	New	IPSAS 41	2018
			AG44	New	IPSAS 41	2018
			AG45	New	IPSAS 41	2018
			AG46	New	IPSAS 41	2018
			AG47	New	IPSAS 41	2018
			AG48	New	IPSAS 41	2018
			AG49	New	IPSAS 41	2018
			AG50	New	IPSAS 41	2018
			AG51	New	IPSAS 41	2018
			AG52	New	IPSAS 41	2018
			AG53	New	IPSAS 41	2018
			AG54	New	IPSAS 41	2018
			AG55	New	IPSAS 41	2018
			IG3	Deleted	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IG4	Deleted	IPSAS 41	2018
			IG7	Deleted	IPSAS 41	2018
			IG8	Deleted	IPSAS 41	2018
			IG9	Deleted	IPSAS 41	2018
			IG10	Deleted	IPSAS 41	2018
			IG11	Deleted	IPSAS 41	2018
			IG13A	New	Improvements to IPSAS 2019	2019
			IG13B	New	Improvements to IPSAS 2019	2019
			IG13C	New	Improvements to IPSAS 2019	2019
			IG14	Amended	IPSAS 41	2018
			IG15	Amended	IPSAS 41	2018
			IG16	Amended	IPSAS 41	2018
			IG22A	New	Improvements to IPSAS 2019	2019
			IG22B	New	Improvements to IPSAS 2019	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IG22C	New	Improvements to IPSAS 2019	2019
			IG22D	New	Improvements to IPSAS 2019	2019
			IG23	Amended	Improvements to IPSAS 2019	2019
			IG25	Deleted	IPSAS 41	2018
			IG26	Deleted	IPSAS 41	2018
			IG27	Deleted	IPSAS 41	2018
			IG28	Deleted	IPSAS 41	2018
			IG29	Deleted	IPSAS 41	2018
			IG30	Deleted	IPSAS 41	2018
			IG31	Deleted	IPSAS 41	2018
			IG36	Amended	IPSAS 41	2018
			IG41	New	IPSAS 41	2018
			IG42	New	IPSAS 41	2018
			IG43	New	IPSAS 41	2018
			IG44	New	IPSAS 41	2018
			IG45	New	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 31—Intangible Assets	January 2010	April 1, 2011				
IPSAS 32—Service Concession Arrangements: Grantor	October 2011	January 1, 2014	20	Amended	IPSAS 41	2018
			29	Amended	IPSAS 41	2018
			36D	Amended	COVID-19: Deferral of Effective Dates	2020
			AG37	Amended	IPSAS 41	2018
			AG45	Amended	IPSAS 41	2018
			AG52	Amended	IPSAS 41	2018
			AG53	Amended	IPSAS 41	2018
IPSAS 33—First-time Adoption of Accrual Basis IPSASs	January 2015	January 1, 2017	IG2	Amended	IPSAS 41	2018
			36	Amended	IPSAS 41 IPSAS 42	2018
			64	Amended	IPSAS 41	2018
			72	Amended	IPSAS 41	2018
			113	Amended	Improvements to IPSAS 2019	2019
			113A	New	IPSAS 41	2018
			114	Deleted	Improvements to IPSAS 2019	2019

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			114A	New	IPSAS 41	2018
			115	Amended	IPSAS 41	2018
			116	Amended	IPSAS 41	2018
			117	Amended	IPSAS 41	2018
			118	Amended	IPSAS 41	2018
			119	Amended	IPSAS 41	2018
			119A	New	IPSAS 41	2018
			119B	New	IPSAS 41	2018
			119C	New	IPSAS 41	2018
			119D	New	IPSAS 41	2018
			120	Amended	IPSAS 41	2018
			122	Amended	IPSAS 41	2018
			122A	New	IPSAS 41	2018
			122B	New	IPSAS 41	2018
			122C	New	IPSAS 41	2018
			122D	New	IPSAS 41	2018
			124	Amended	IPSAS 41	2018
			134A	New	IPSAS 42	2018
			134B	New	IPSAS 42	2018
			154D	Amended	COVID-19: Deferral of Effective Dates	2020

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			154G	New	IPSAS 42	2018
			154H	Amended	COVID-19: Deferral of Effective Dates	2020
			IG39	Amended	Improvements to IPSAS 2019	2019
			IG67	Amended	IPSAS 41	2018
			IG68	Amended	IPSAS 41	2018
			IG69	Amended	IPSAS 41	2018
			IG70	Amended	IPSAS 41	2018
			IG71	Amended	IPSAS 41	2018
			IG74	Amended	IPSAS 41	2018
			IG91	Amended	IPSAS 41 IPSAS 42	2018
			Appendix	Amended	IPSAS 41	2018
IPSAS 34—Separate Financial Statements	January 2015	January 1, 2017	6	Amended	IPSAS 41	2018
			12	Amended	IPSAS 41	2018
			13	Amended	IPSAS 41	2018
			14	Amended	IPSAS 41	2018
			15	Amended	IPSAS 41	2018
			22	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			26	Amended	IPSAS 41	2018
			30	Amended	IPSAS 41	2018
			32B	Amended	COVID-19: Deferral of Effective Dates	2020
IPSAS 35—Consolidated Financial Statements	January 2015	January 1, 2017	22	Amended	IPSAS 41	2018
			45	Amended	IPSAS 41	2018
			52	Amended	IPSAS 41	2018
			55A	Amended	IPSAS 41	2018
			56	Amended	IPSAS 41	2018
			57	Amended	IPSAS 41	2018
			58	Amended	IPSAS 41	2018
			79E	Amended	COVID-19: Deferral of Effective Dates	2020
			AG105	Amended	IPSAS 41	2018
IPSAS 36—Investments in Associates and Joint Ventures	January 2015	January 1, 2017	20	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			20A	New	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018
			24	Amended	IPSAS 41	2018
			25	Amended	IPSAS 41	2018
			26	Amended	IPSAS 41	2018
			43	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			44	Deleted	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018
			44A	New	IPSAS 41	2018
			44B	New	IPSAS 41	2018
			44C	New	IPSAS 41	2018
			45	Amended	IPSAS 41	2018
			51D	Amended	COVID-19: Deferral of Effective Dates	2020

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			51F	Amended	COVID-19: Deferral of Effective Dates	2020
			51G	New	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			51H	New	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018
			51I	New	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective						
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para			
IPSAS 37—Joint Arrangements	January 2015	January 1, 2017	Illustrative Example	New	Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41)	2018			
						28	Amended	IPSAS 41	2018
						30	Amended	IPSAS 41	2018
						41	Amended	IPSAS 41	2018
						42D	New	IPSAS 41	2018
						AG11	Amended	IPSAS 41	2018
						AG33A	Amended	IPSAS 41	2018

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 38—Disclosures in Interests in Other Entities	January 2015	January 1, 2017	4	Amended	IPSAS 41	2018
			61C	Amended	COVID-19: Deferral of Effective Dates	2020
IPSAS 39—Employee Benefits	July 2016	January 1, 2018				
IPSAS 40—Public Sector Combinations	January 2017	January 1, 2019	25	Amended	IPSAS 41	2018
			45	Amended	IPSAS 41	2018
			70	Amended	IPSAS 41	2018
			111	Amended	IPSAS 41	2018
			115	Amended	IPSAS 41	2018
			117	Amended	IPSAS 41	2018
			126A	Amended	COVID-19: Deferral of Effective Dates	2020
			AG88	Amended	IPSAS 41	2018

Table B: List of IPSASs not yet Effective as at January 1, 2021

IPSAS	Issued	Original Effective Date On or After	Other IPSASs Affected
IPSAS 41—Financial Instruments	August 2018	January 1, 2023	IPSAS 1 IPSAS 4 IPSAS 9 IPSAS 12 IPSAS 14 IPSAS 19 IPSAS 21 IPSAS 23 IPSAS 26 IPSAS 28 IPSAS 29 IPSAS 30 IPSAS 32 IPSAS 33 IPSAS 34 IPSAS 35 IPSAS 36 IPSAS 37 IPSAS 38 IPSAS 40

IPSAS	Issued	Original Effective Date On or After	Other IPSASs Affected
IPSAS 42— Social Benefits	January 2019	January 1, 2023	IPSAS 1 IPSAS 2 IPSAS 19 IPSAS 23 IPSAS 24 IPSAS 28 IPSAS 33

Table C: List of IPSAS not yet effective as at January 1, 2021-Paragraphs Amended by Other IPSASs

IPSAS	Issued	Original Effective Date On or After	Paragraphs Amended by Other IPSAS			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
IPSAS 41—Financial Instruments	August 2018	January 1, 2023	156	Amended	COVID-19: Deferral of Effective Dates	2020
			156A	Amended	COVID-19: Deferral of Effective Dates	2020
IPSAS 42—Social Benefits	January 2019	January 1, 2023	4A	New	COVID-19: Deferral of Effective Dates	2020
			35	Amended	COVID-19: Deferral of Effective Dates	2020
			35A	Amended	COVID-19: Deferral of Effective Dates	2020

Table D: List of IPSASs no Longer Effective at January 1, 2021

This Table is a list of those IPSASs that are no longer applicable as they have been superseded and/or removed.

IPSAS	Issued	Original Effective Date On or After	Reason and Date No Longer Effective
IPSAS 6—Consolidated and Separate Financial Statements (revised)	December 2006	January 1, 2008	IPSAS 6 is superseded by IPSASs 34–35 from periods beginning on or after January 1, 2017.
IPSAS 7—Investments in Associates (revised)	December 2006	January 1, 2008	IPSAS 7 is superseded by IPSASs 36 from periods beginning on or after January 1, 2017.
IPSAS 8—Interests in Joint Ventures (revised)	December 2006	January 1, 2008	IPSAS 8 is superseded by IPSASs 37 from periods beginning on or after January 1, 2017.
IPSAS 15—Financial Instruments: Disclosure and Presentation	December 2001	January 1, 2003	IPSAS 15 is superseded by IPSASs 28–30 from periods beginning on or after January 1, 2013.
IPSAS 25—Employee Benefits	February 2008	January 1, 2011	IPSAS 25 is superseded by IPSAS 39 from periods beginning on or after January 1, 2018.

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