

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS**

ACCRUAL IPSASS ISSUED AS AT JANUARY 31, 2018

IPSAS[®]

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Accrual IPSASs Issued as at January 31, 2018

Table A: List of IPSASs effective as at January 1, 2018

The 2018 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	153K	New	IPSAS 40	2016
IPSAS 2—Cash Flow Statements	May 2000	July 1, 2001				
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				

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 5— Borrowing Costs	May 2000	July 1, 2001				
IPSAS 9— Revenue from Exchange Transactions	July 2001	July 1, 2002				
IPSAS 10— Financial Reporting in Hyperinflationary Economies	July 2001	July 1, 2002	22	Amended	IPSAS 40	2016
			38E	New	IPSAS 40	2016
IPSAS 11— Construction Contracts	July 2001	July 1, 2002				
IPSAS 12— Inventories (revised)	December 2006	January 1, 2008				
IPSAS 13— Leases (revised)	December 2006	January 1, 2008				

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 14— Events After the Reporting Date (revised)	December 2006	January 1, 2008	31	Amended	IPSAS 40	2016
			32E	New	IPSAS 40	2016
IPSAS 16— Investment Property (revised)	December 2006	January 1, 2008	18A	New	IPSAS 40	2016
			87	Amended	IPSAS 40	2016
			90	Amended	IPSAS 40	2016
			101E	New	IPSAS 40	2016
IPSAS 17— Property, Plant, and Equipment (revised)	December 2006	January 1, 2008	60	Amended	IPSAS 40	2016
			88	Amended	IPSAS 40	2016
			107N	New	IPSAS 40	2016
IPSAS 18— Segment Reporting	June 2002	July 1, 2003	34	Amended	IPSAS 40	2016
			37	Amended	IPSAS 40	2016
IPSAS 19— Provisions, Contingent Liabilities and Contingent Assets	October 2002	January 1, 2004	76E	New	IPSAS 40	2016
			4A	New	IPSAS 40	2016
			111G	New	IPSAS 40	2016

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				
IPSAS 21— Impairment of Non-Cash-Generating Assets	December 2004	January 1, 2006	14	Amended	IPSAS 40	2016
			20A	New	IPSAS 40	2016
			82H	New	IPSAS 40	2016
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	1	Amended	IPSAS 40	2016
			2	Amended	IPSAS 40	2016
			6	Amended	IPSAS 40	2016
			124E	New	IPSAS 40	2016

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				
IPSAS 26— Impairment of Cash-Generating Assets	February 2008	April 1, 2009	2	Amended	IPSAS 40	2016
			7	Deleted	IPSAS 40	2016
			18A	New	IPSAS 40	2016
			20A	New	IPSAS 40	2016
			23	Amended	IPSAS 40	2016
			71	Amended	IPSAS 40	2016
			76	Amended	IPSAS 40	2016
			88	Amended	IPSAS 40	2016
			90A	New	IPSAS 40	2016
			90B	New	IPSAS 40	2016
90C	New	IPSAS 40	2016			
90D	New	IPSAS 40	2016			
90E	New	IPSAS 40	2016			

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
			90F	New	IPSAS 40	2016
			90G	New	IPSAS 40	2016
			90H	New	IPSAS 40	2016
			90I	New	IPSAS 40	2016
			90J	New	IPSAS 40	2016
			90K	New	IPSAS 40	2016
			90L	New	IPSAS 40	2016
			90M	New	IPSAS 40	2016
			90N	New	IPSAS 40	2016
			90O	New	IPSAS 40	2016
			91	Amended	IPSAS 40	2016
			92	Amended	IPSAS 40	2016
			96	Deleted	IPSAS 40	2016
			97A	New	IPSAS 40	2016
			97B	New	IPSAS 40	2016
			97C	New	IPSAS 40	2016
			97D	New	IPSAS 40	2016

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
			97E	New	IPSAS 40	2016
			97F	New	IPSAS 40	2016
			97G	New	IPSAS 40	2016
			97H	New	IPSAS 40	2016
			98	Amended	IPSAS 40	2016
			99	Amended	IPSAS 40	2016
			100	Amended	IPSAS 40	2016
			102	Amended	IPSAS 40	2016
			103	Amended	IPSAS 40	2016
			106	Amended	IPSAS 40	2016
			107	Amended	IPSAS 40	2016
			108	Amended	IPSAS 40	2016
			110	Amended	IPSAS 40	2016
			111	Amended	IPSAS 40	2016
			111A	New	IPSAS 40	2016
			111B	New	IPSAS 40	2016

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
			120	Amended	IPSAS 40	2016
			122	Amended	IPSAS 40	2016
			122A	New	IPSAS 40	2016
			123	Amended	IPSAS 40	2016
			124	Amended	IPSAS 40	2016
			125	Amended	IPSAS 40	2016
			126J	New	IPSAS 40	2016
IPSAS 27—Agriculture	December 2009	April 1, 2011	48	Amended	IPSAS 40	2016
			56F	New	IPSAS 40	2016
IPSAS 28—Financial Instruments: Presentation	January 2010	January 1, 2013				
IPSAS 29—Financial Instruments: Recognition and Measurement	January 2010	January 1, 2013	2	Amended	IPSAS 40	2016
			125G	New	IPSAS 40	2016
			AG35	Amended	IPSAS 40	2016
			AG131	Amended	IPSAS 40	2016
			B4	Amended	IPSAS 40	2016

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 30— Financial Instruments: Disclosures	January 2010	January 1, 2013				
	January 2010	April 1, 2011	3	Amended	IPSAS 40	2016
IPSAS 31— Intangible Assets			6	Amended	IPSAS 40	2016
			18	Amended	IPSAS 40	2016
			18A	New	IPSAS 40	2016
			24	Amended	IPSAS 40	2016
			26A	New	IPSAS 40	2016
			39A	New	IPSAS 40	2016
			39B	New	IPSAS 40	2016
			39C	New	IPSAS 40	2016
			39D	New	IPSAS 40	2016
			39E	New	IPSAS 40	2016
		40	Amended	IPSAS 40	2016	
		41	Amended	IPSAS 40	2016	
		66	Amended	IPSAS 40	2016	

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
			67	Amended	IPSAS 40	2016
			93A	New	IPSAS 40	2016
			110	Amended	IPSAS 40	2016
			114A	New	IPSAS 40	2016
			117	Amended	IPSAS 40	2016
			132I	New	IPSAS 40	2016
IPSAS 32—Service Concession Arrangements: Grantor	October 2011	January 1, 2014				
IPSAS 33—First-time Adoption of Accrual Basis IPSASs	January 2015	January 1, 2017	62A	New	IPSAS 40	2016
			62B	New	IPSAS 40	2016
			62C	New	IPSAS 40	2016
			86	Amended	IPSAS 40	2016
			129	Amended	IPSAS 40	2016
			130	Amended	IPSAS 40	2016
			132	Amended	IPSAS 40	2016
154C	New	IPSAS 40	2016			

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 34— Separate Financial Statements	January 2015	January 1, 2017				
			4	Amended	IPSAS 40	2016
IPSAS 35— Consolidated Financial Statements	January 2015	January 1, 2017	40	Amended	IPSAS 40	2016
			52	Amended	IPSAS 40	2016
			55A	New	IPSAS 40	2016
			56	Amended	IPSAS 40	2016
			57	Amended	IPSAS 40	2016
			63	Amended	IPSAS 40	2016
			79C	New	IPSAS 40	2016
			79D	New	IPSAS 40	2016
IPSAS 36— Investments in Associates and Joint Ventures	January 2015	January 1, 2017	26	Amended	IPSAS 40	2016
			31	Amended	IPSAS 40	2016
			33	Amended	IPSAS 40	2016
			34A	New	IPSAS 40	2016
			34B	New	IPSAS 40	2016
			51B	New	IPSAS 40	2016

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
			51C	New	IPSAS 40	2016
IPSAS 37—Joint Arrangements	January 2015	January 1, 2017	24A	New	IPSAS 40	2016
			32	Amended	IPSAS 40	2016
			41A	New	IPSAS 40	2016
			42B	New	IPSAS 40	2016
			42C	New	IPSAS 40	2016
			AG33A	New	IPSAS 40	2016
			AG33B	New	IPSAS 40	2016
			AG33C	New	IPSAS 40	2016
			AG33D	New	IPSAS 40	2016
IPSAS 38—Disclosures in Interests in Other Entities	January 2015	January 1, 2017				
IPSAS 39—Employee Benefits	July 2016	January 1, 2018				

Table B: List of IPSASs not yet Effective as at January 1, 2018

IPSAS	Issued	Original Effective Date On or After	Other IPSASs Affected
IPSAS 40—Public Sector Combinations	January 2017	January 1, 2019	IPSAS 1 IPSAS 10 IPSAS 14 IPSAS 16 IPSAS 17 IPSAS 18 IPSAS 19 IPSAS 21 IPSAS 23 IPSAS 26 IPSAS 27 IPSAS 29 IPSAS 31 IPSAS 33 IPSAS 35 IPSAS 36 IPSAS 37

Table C: List of IPSASs no Longer Effective at January 1, 2017

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.

