

**IPSASB HANDBOOK EDITORIAL CORRECTIONS BETWEEN  
2012 AND 2011 HANDBOOK**

**ISSUED APRIL 30, 2012**

<b>Document</b>	<b>Position in Text</b>	<b>Deleted</b>	<b>Substituted/Inserted</b>
IPSAS 2 Page 90	Paragraph 1	<b>“An entity that prepares and presents financial statements under the accrual basis of accounting should prepare a cash flow statement in accordance with the requirements of this Standard, and should present...”</b>	<b>“An entity that prepares and presents financial statements under the accrual basis of accounting shall prepare a cash flow statement in accordance with the requirements of this Standard, and shall present...”</b>
IPSAS 2 Page 93	Paragraph 18	<b>“The cash flow statement should report...”</b>	<b>“The cash flow statement shall report...”</b>
IPSAS 2 Page 97	Paragraph 31	<b>“An entity should report...”</b>	<b>“An entity shall report...”</b>
IPSAS 2 Page 99	Paragraph 38	“...For example, a weighted average exchange rate for a period may be used for recording foreign currency transactions or the translation of the cash flows of a foreign-controlled entity. IPSAS 4 does not permit the use of the exchange rate at reporting date when translating the cash flows of a foreign-controlled entity.”	“...For example, a weighted average exchange rate for a period may be used for recording foreign currency transactions or the translation of the cash flows of a foreign controlled entity. IPSAS 4 does not permit the use of the exchange rate at reporting date when translating the cash flows of a foreign controlled entity.”
IPSAS 2 Page 100	Paragraph 44	<b>“Cash flows arising from taxes on net surplus should be separately disclosed and should be classified...”</b>	<b>“Cash flows arising from taxes on net surplus shall be separately disclosed and shall be classified...”</b>
IPSAS 2 Page 101	Paragraph 49	<b>“The aggregate cash flows arising from acquisitions and from disposals of controlled entities or other operating units should be presented...”</b>	<b>“The aggregate cash flows arising from acquisitions and from disposals of controlled entities or other operating units shall be presented...”</b>
IPSAS 2 Page 101	Paragraph 50	<b>“An entity should disclose...”</b>	<b>“An entity shall disclose...”</b>
IPSAS 2 Page 102	Paragraph 54	<b>“Investing and financing transactions that do not require the use of cash or cash equivalents should be excluded from a cash flow statement. Such transactions should be disclosed...”</b>	<b>“Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a cash flow statement. Such transactions shall be disclosed...”</b>
IPSAS 2	Paragraph 56	<b>“An entity should disclose the</b>	<b>“An entity shall disclose the components</b>

Document	Position in Text	Deleted	Substituted/Inserted
Page 102		components of cash and cash equivalents, and should present...”	of cash and cash equivalents, and shall present...”
IPSAS 2 Page 102	Paragraph 59	“An entity should disclose, ...”	“An entity shall disclose, ...”
IPSAS 2 Page 106	Illustrative Examples		<b>Direct Method Cash Flow Statement</b> Insert “(in thousands of currency units)” at top of cash flow statement
IPSAS 2 Page 107	Illustrative Examples		<b>Direct Method Cash Flow Statement Note (a)</b> Insert “(in thousands of currency units)” at top of table
IPSAS 2 Page 108	Illustrative Examples		<b>Indirect Method Cash Flow Statement Note (a)</b> Insert “(in thousands of currency units)” at top of table
IPSAS 3 Page 112	Table of Contents	“Limitations on Retrospective Restatement”	“Limitations of Retrospective Restatement”
IPSAS 3 Page 115	Paragraph 7, impracticable definition	“(a) <b>The effects of the retrospective application or retrospective restatement are not determinable”</b>	“(a) <b>The effects of the retrospective application or retrospective restatement are not determinable;”</b>
IPSAS 3 Page 115	Paragraph 7, prior period errors definition	“ <b><u>Prior period errors</u> are omissions from, and misstatements in, the entity’s financial statements for one or more prior periods arising from a failure to use, or a misuse of,...”</b>	“ <b><u>Prior period errors</u> are omissions from, and misstatements in, the entity’s financial statements for one or more prior periods arising from a failure to use, or misuse of,...”</b>
IPSAS 3 Page 117	Paragraph 13	“Paragraph 11 requires ...”	“Paragraph 12 requires ...”
IPSAS 3 Page 117	Paragraph 15	“ <b>In making the judgment described in paragraph 11, ...”</b>	“ <b>In making the judgment described in paragraph 12, ...”</b>
IPSAS 3 Page 134	Implementation Guidance	<b>IG6: Public Sector Entity X Statement of Changes in Equity</b>  Balance at 31 December 20X0  Total: 15,000	<b>IG6: Public Sector Entity X Statement of Changes in Equity</b>  Balance at 31 December 20X0  Total: 25,000
IPSAS 6	Paragraph 17	“In the public sector, many controlling	“In the public sector, many controlling

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Page 182		entities that are either wholly owned or partially owned,...	entities that are either wholly-owned or partially-owned,...
IPSAS 6 Page 183	Paragraph 22	“... provides guidance on financial instruments.”	“... provide guidance on financial instruments.”
IPSAS 6 Page 184	Paragraph 28	“Whether an entity controls another entity for financial reporting purposes is a matter of judgment, based on the definition of control in this Standard and the particular circumstances of each case. That is, consideration needs to be given to the nature of the relationship between the two entities. In particular, the two elements of the definition of control in this Standard need to be considered.”	“Whether an entity controls another entity for financial reporting purposes is a matter of judgment, based on the definition of control (in the <i>Glossary of Defined Terms</i> ) and the particular circumstances of each case. That is, consideration needs to be given to the nature of the relationship between the two entities. In particular, the two elements of the definition of control need to be considered.”
IPSAS 6 Page 186	Paragraph 36	“The power of one entity to govern decision making in relation to the financial and operating policies of another entity is insufficient, in itself, to ensure the existence of control as defined in this Standard.”	“The power of one entity to govern decision making in relation to the financial and operating policies of another entity is insufficient, in itself, to ensure the existence of control.”
IPSAS 6 Page 189	Paragraph 42	“...It could also occur as a result of a contractual agreement or, for example, a foreign government may sequester the operating assets of a foreign-controlled entity so that the controlling entity loses the power to govern the operating policies of the controlled entity.”	“...It could also occur as a result of a contractual agreement or, for example, a foreign government may sequester the operating assets of a foreign controlled entity so that the controlling entity loses the power to govern the operating policies of the controlled entity.”
IPSAS 6 Page 199	Paragraph IG3	“Paragraph 7 of IPSAS 6 defines control as the power to govern the financial and operating policies of an entity so as to benefit from its activities.”	“Control is defined as the power to govern the financial and operating policies of an entity so as to benefit from its activities.”
IPSAS 6 Page 200	Paragraph IG5	“...Furthermore, the definition of control in paragraph 7 of IPSAS 6 permits only one entity to have control of another entity.”	“...Furthermore, the definition of control permits only one entity to have control of another entity.”
IPSAS 6 Page 205	Paragraph IE14	“The cities of Tolosa, Lutetia, and Massilia each own 33 1/3 percent of TLM Water Commission,...”	“The cities of Tolosa, Lutetia, and Massilia each own 33⅓ percent of TLM Water Commission,...”
IPSAS 7	Paragraph 7,	<b>“The equity method is a method of</b>	<b>“The equity method (for the purpose of</b>

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Page 213	equity method definition	<b>accounting...</b>	<b>this Standard) is a method of accounting...</b>
IPSAS 7 Page 214	Paragraph 11	“...This Standard applies only to those associates in which an entity holds an ownership interest.”	“...This Standard applies only to those associates in which an entity holds an ownership interest in the form of a shareholding or other formal equity structure.”
IPSAS 7 Page 216	Paragraph 19(c)(i)	<ul style="list-style-type: none"> <li>“<b>A partially owned controlled entity of another entity and its other owners,...</b>”</li> </ul>	<ul style="list-style-type: none"> <li>“<b>A partially-owned controlled entity of another entity and its other owners,...</b>”</li> </ul>
IPSAS 8 Page 232	Paragraph 7	“...(see IPSAS 7, <i>Investments in Associates</i> .)”	“...(see IPSAS 7, <i>Investments in Associates</i> .)”
IPSAS 10 Page 281	Paragraph 12	<b>“The surplus or deficit on the net monetary position should be separately...”</b>	<b>“The surplus or deficit on the net monetary position shall be separately...”</b>
IPSAS 10 Page 284	Paragraph 35	<b>“When an economy ceases to be hyperinflationary and an entity discontinues the preparation and presentation of financial statements prepared in accordance with this Standard, it should treat the amounts...”</b>	<b>“When an economy ceases to be hyperinflationary and an entity discontinues the preparation and presentation of financial statements prepared in accordance with this Standard, it shall treat the amounts...”</b>
IPSAS 10 Page 285	Paragraph 38B	<b>“Existing paragraph 1 was renumbered to 1A and a new paragraph 1 was inserted by <i>Improvements to IPSASs 2011</i> issued in September 2011.”</b>	<b>“Existing paragraph 1 was renumbered to 1A and a new paragraph 1 was inserted by <i>Improvements to IPSASs 2011</i> issued in October 2011.”</b>
IPSAS 10 Page 287	Paragraph IE2	<ul style="list-style-type: none"> <li>“The surplus on net monetary position for the period was indirectly derived as the difference resulting from the restatement of non-monetary assets and liabilities, accumulated surpluses/deficits, and items in the statement of financial performance (see paragraph 30).”</li> </ul>	<ul style="list-style-type: none"> <li>“The gain on net monetary position for the period was indirectly derived as the difference resulting from the restatement of non-monetary assets and liabilities, accumulated gains or losses, and items in the statement of financial performance (see paragraph 28).”</li> </ul>
IPSAS 10 Page 288	Example after paragraph IE2 heading of right-hand column	<b>“Surplus/ Deficit on Net Monetary Position”</b>	<b>“Gain/Loss on Net Monetary Position”</b>

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IPSAS 10 Page 288	Example after paragraph IE2	<b>Statement of Financial Performance</b> ... “Surplus on net monetary position”	<b>Statement of Financial Performance</b> ... “Gain on net monetary position”
IPSAS 10 Page 288	Example after paragraph IE2	NB: This Standard (paragraph 29) requires that statement of financial performance items be restated using the movement in the index from the dates that the transactions were recorded. In this example, items of revenue and expense, other than depreciation, accrue evenly over the reporting period, and an average inflation rate has been applied. The surplus on net monetary position has been derived indirectly (see final column) by applying the general price index to the non-monetary items in the statement of financial position and the statement of financial performance (paragraph 30).	NB: This Standard (paragraph 27) requires that statement of financial performance items be restated using the movement in the index from the dates that the transactions were recorded. In this example, items of revenue and expense, other than depreciation, accrue evenly over the reporting period, and an average inflation rate has been applied. The gain on net monetary position has been derived indirectly (see final column) by applying the general price index to the non-monetary items in the statement of financial position and the statement of financial performance (paragraph 28).
IPSAS 13 Page 337	History of IPSAS	“IPSAS 13, <i>Leases</i> was issued in July 2001.”	“IPSAS 13, <i>Leases</i> was issued in December 2001.”
IPSAS 13 Page 342	Paragraph 8	<b>“Contingent rent is that portion of the lease payments that is not fixed in amount, but is based on the future amount of a factor that changes other than the passage of time...”</b>	<b>“Contingent rent is that portion of the lease payments that is not fixed in amount, but is based on the future amount of a factor that changes other than with the passage of time...”</b>
IPSAS 13 Page 350	Paragraph 34	<b>“...Contingent rents shall be charged as expenses in which they are incurred.”</b>	<b>Contingent rents shall be charged as expenses in the period in which they are incurred.</b>
IPSAS 13 Page 367	Heading above paragraph IG7	<b>“Calculating the Interest Rate Implicit in a Finance”</b>	<b>“Calculating the Interest Rate Implicit in a Finance Lease”</b>
IPSAS 14 Page 373	History of IPSAS	“IPSAS 14, <i>Events after the Reporting Date</i> was issued in July 2001.”	“IPSAS 14, <i>Events after the Reporting Date</i> was issued in December 2001.”
IPSAS 15 Page 395	Paragraph 9, financial instrument definition	<b>“Commodity-based contracts that give either party the right to settle in cash or some other financial instrument should be accounted for...”</b>	<b>“Commodity-based contracts that give either party the right to settle in cash or some other financial instrument shall be accounted for...”</b>
IPSAS 15	Paragraph 9, financial liability	<b>“...Such an obligation should be accounted for as a financial liability of</b>	<b>“...Such an obligation shall be accounted for as a financial liability of</b>

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Page 395	definition	the entity.”	the entity.”
IPSAS 15 Page 418	Paragraph 95	“When an entity carries one or more financial assets at an amount in excess of their fair value, the entity should disclose:”	“When an entity carries one or more financial assets at an amount in excess of their fair value, the entity shall disclose:”
IPSAS 15 Page 419	Paragraph 98	“When an entity has accounted for a financial instrument as a hedge of risks associated with anticipated future transactions, it should disclose:”	“When an entity has accounted for a financial instrument as a hedge of risks associated with anticipated future transactions, it shall disclose:”
IPSAS 16 Page 459	Paragraph 32	“...An investment property may also be acquired though a non-exchange transaction...”	“...An investment property may also be acquired through a non-exchange transaction...”
IPSAS 17 Page 490–491	Paragraphs 14–17	“14. ... 17. ...”	“14. ... 15. [Deleted] 16. [Deleted] 17. ...”
IPSAS 17 Page 494	Paragraph 31	“(a) Costs of employee benefits (as defined in the relevant international or national accounting standard dealing with employee benefits)...”	“(a) Costs of employee benefits (as defined in IPSAS 25, <i>Employee Benefits</i> )...”
IPSAS 17 Page 500	Heading above paragraph 66	“ <i>Depreciation Amount and Depreciation Period</i> ”	“ <i>Depreciable Amount and Depreciation Period</i> ”
IPSAS 17 Page 501	Paragraph 68	“Depreciation is recognized even if the fair value of the assets exceeds its carrying amount,...”	“Depreciation is recognized even if the fair value of the asset exceeds its carrying amount,...”
IPSAS 17 Page 509	Paragraph 107D (was also incorrectly labelled as 107C)	“ <b>Paragraph 79, 81, 83, 88 and 93 were amended by <i>Improvements to IPSASs 2011</i> issued in September 2011.</b> ”	“ <b>Paragraphs 79, 81, 83, 88 and 93 were amended by <i>Improvements to IPSASs 2011</i> issued in October 2011.</b> ”
IPSAS 17 Page 514	Paragraph IG3	(b) Where market exists for the assets of the entity, market values are different from their carrying amounts;	(b) Where a market exists for the assets of the entity, market values are different from their carrying amounts;
IPSAS 17 Page 518	Illustrative Example Reconciliations Table after Note 4	“Closing Balance (As per Statement of Financial Position)”	“Closing Balance (As per Statement of Financial Position)”

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IPSAS 19 Page 564	Paragraph 22	“If these conditions are not met, no provision should be recognized.”	“If these conditions are not met, no provision shall be recognized.”
IPSAS 19 Page 570	Paragraph 54 (second paragraph)	“...(see Illustrative Example).”	“...(see Illustrative Example).”
IPSAS 19 Page 580	Paragraph 111A	“Paragraph 5 was deleted and paragraphs 1 and 4 were amended by <i>Improvements to IPSASs 2011</i> issued in September 2011.”	“Paragraph 5 was deleted and paragraphs 1 and 4 were amended by <i>Improvements to IPSASs 2011</i> issued in October 2011.”
IPSAS 19 Page 586	Paragraph IG5 Analysis	“An outflow of resources embodying economic benefits or service potential in settlement <sup>1</sup> – Probable.”	“An outflow of resources embodying economic benefits or service potential in settlement – Probable.”
IPSAS 21 Page 622	Table of Amended Paragraphs in IPSAS 21		Paragraph 73A  Deleted  Editorials April 2012
IPSAS 21 Page 628	Paragraph 14		“ <b>Recoverable service amount</b> is the higher of a non-cash-generating asset’s fair value less costs to sell and its value in use.”
IPSAS 21 Page 641	Paragraph 72A	“An entity shall disclose the criteria developed by the entity to distinguish non-cash-generating assets.”	“An entity shall disclose the criteria developed by the entity to distinguish non-cash-generating assets from cash-generating assets.”
IPSAS 21 Page 642	Paragraph 73A	“An entity shall disclose the criteria developed by the entity to distinguish cash-generating assets from non-cash-generating assets.”	“[Deleted]”
IPSAS 21 Page 644	Paragraph 82B	“Paragraph 27 was amended by <i>Improvements to IPSASs 2011</i> issued in September 2011.”	“Paragraph 27 was amended by <i>Improvements to IPSASs 2011</i> issued in October 2011.”
IPSAS 25 Page 777	Table of Contents	“Application Guidance”	“Appendix A: Application Guidance”
IPSAS 25 Page 782	Paragraph 10, post employment benefits definition	“ <b>Post-employment benefits</b> are employee benefits (other than termination benefits) that are...”	“ <b>Post-employment benefits</b> are employee benefits (other than termination benefits) which are...”
IPSAS 25	Paragraph 75	“Other Standards require the inclusion of	“Other Standards require the inclusion of

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Page 799		certain employee benefit costs within the cost of assets, such as inventories or property, plant, and equipment (see IPSAS 12 and IPSAS 17).”	certain employee benefit costs within the cost of assets, such as inventories or property, plant, and equipment (see IPSAS 12 and IPSAS 17).”
IPSAS 25 Page 799	Paragraph 78	“The Projected Unit Credit Method (sometimes known as the accrued benefit method prorated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement (see paragraphs 80–84), and measures each unit separately to build up the final obligation (see paragraphs 85–104).”	“The Projected Unit Credit Method (sometimes known as the accrued benefit method prorated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement (see paragraphs 80–84), and measures each unit separately to build up the final obligation (see paragraphs 85–104).”
IPSAS 25 Page 823	Application Guidance Heading	“ <b>Application Guidance</b> ”	“ <b>Appendix A Application Guidance</b> ”
IPSAS 26 Page 862	Paragraph 13		<b>Recoverable amount is the higher of an asset’s or a cash-generating unit’s fair value less costs to sell and its value in use.</b>
IPSAS 27 Page 917	Paragraph 4	“...appropriate accounting (e.g., IPSAS 12, <i>Inventories</i> and IPSAS 17).”	“...appropriate accounting (e.g., IPSAS 12, <i>Inventories</i> and IPSAS 17).”
IPSAS 27 Page 931	Paragraph BC8	“The IPSASB rejected approach 1 because biological assets and agricultural produce acquired in exchange and non-exchange transactions would be measured differently because biological assets and agricultural produce acquired in exchange and non-exchange transactions would be measured differently.”	“The IPSASB rejected approach 1 because biological assets and agricultural produce acquired in exchange and non-exchange transactions would be measured differently.”
IPSAS 29 Page 1030	History of IPSAS	“IPSAS 26, <i>Financial Instruments: Recognition and Measurement</i> was issued in January 2010.”	“IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i> was issued in January 2010.”
IPSAS 29 Page 1038	Paragraph 10	<p>“<b>A <u>financial asset or financial liability at fair value through surplus or deficit</u> is a financial asset or financial liability that meets either of the following conditions.</b></p> <p>(a) <b>It is classified as held for trading. A financial asset or financial liability is</b></p>	<p>“<b>A <u>financial asset or financial liability at fair value through surplus or deficit</u> is a financial asset or financial liability that meets either of the following conditions.</b></p> <p>(a) <b>It is classified as held for trading. A financial asset or financial liability is</b></p>

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		classified as held for trading if it is:”	classified as held for trading if:”
IPSAS 29 Page 1039	Paragraph 10	“ <b>Held-to-maturity investments are non-derivative financial assets...</b> ”	“ <b><u>Held-to-maturity investments</u> are non-derivative financial assets...</b> ”
IPSAS 29 Page 1165	Paragraph BC19	“...On balance the IPSASB concluded that, in the absence of an active market, entities should be permitted to a valuation technique ...”	“...On balance the IPSASB concluded that, in the absence of an active market, entities should be permitted to use a valuation technique...”
IPSAS 30 Page 1312	Paragraph 26	“An entity shall disclose the following separately for each type of hedge described in IPSAS 30...”	“An entity shall disclose the following separately for each type of hedge described in IPSAS 29...”
IPSAS 31 Page 1362	Paragraph 40	“(a) <b>Relates to an in-process research or development project acquired separately and recognized as an intangible asset;</b>  (b) <b>Is incurred after the acquisition of that project; and ...”</b>	“(a) <b>Relates to an in-process research or development project acquired separately and recognized as an intangible asset; and</b>  (b) <b>Is incurred after the acquisition of that project; ...”</b>
IPSAS 31 Page 1383	Paragraph AG9	“...to determine the appropriate accounting treatment (additional guidance is provided in the table included at the end of this Application Guidance).”	“...to determine the appropriate accounting treatment (additional guidance is provided in the table included at the end of the Illustrative Examples).”
IPSAS 32 Appendix B Page 1432	Amendment to IPSAS 29, paragraph 2(k)	“ <b><u>... of this Standard (see paragraphs 41–44 and Appendix A paragraphs AG72–AG80); and...</u></b> ”	“ <b><u>... of this Standard (see paragraphs 41–44 and Appendix A paragraphs AG72–AG80).</u></b> ”
IPSAS 32 Page 1436	Paragraph BC10	“The term “binding arrangement” had not been defined previously, but has been used in other IPSASs to describe arrangements that that confer similar rights and obligations on the parties to it as if they were in the form of a contract. The IPSASB concluded that this for the purposes of this Standard,...”	“The term “binding arrangement” had not been defined previously, but has been used in other IPSASs to describe arrangements that confer similar rights and obligations on the parties to it as if they were in the form of a contract. The IPSASB concluded that for the purposes of this Standard,...”
Glossary of Defined Terms Page 1598	Changed order of definitions	“Equity method (relating to investments in associates)...  Equity method (relating to interests in joint ventures)...”	“Equity method (relating to interests in joint ventures)...”  Equity method (relating to investments in associates)...”
Glossary of Defined Terms	Finance lease definition (IPSAS 13.8)	“A lease that transfers substantially all the risks and rewards incident to ownership...”	“A lease that transfers substantially all the risks and rewards incidental to ownership...”

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Page 1600			
Glossary of Defined Terms Page 1601	Financial asset or financial liability at fair value through surplus or deficit definition (IPSAS 29.10)	“A financial asset or financial liability that meets either of the following conditions.  (a) It is classified as held for trading. A financial asset or financial liability is classified as held for trading if it is:”	“A financial asset or financial liability that meets either of the following conditions.  (a) It is classified as held for trading. A financial asset or financial liability is classified as held for trading if:”
Glossary of Defined Terms Page 1602	Financial instrument definition (IPSAS 15.9)	“...Commodity-based contracts that give either party the right to settle in cash or some other financial instrument should be accounted for...”	“...Commodity-based contracts that give either party the right to settle in cash or some other financial instrument shall be accounted for...”
Glossary of Defined Terms Page 1603	Financial liability definition (IPSAS 15.9)	“...Such an obligation should be accounted for as a financial liability of the entity.”	“...Such an obligation shall be accounted for as a financial liability of the entity.”
Glossary of Defined Terms Page 1608	Impracticable (2) definition (IPSAS 3.7)	“(ii) Would have been available when the financial statements for that prior period were authorized for issue”	“(ii) Would have been available when the financial statements for that prior period were authorized for issue;”
Glossary of Defined Terms Page 1608	Inception of the lease definition (IPSAS 13.8)	“Is the earlier of the date of the lease...”	“The earlier of the date of the lease...”
Glossary of Defined Terms Page 1609	Initial direct costs definition (IPSAS 13.8)	“Are incremental costs that are directly...”	“Incremental costs that are directly...”
Glossary of Defined Terms Page 1609	Interest rate implicit in the lease definition (IPSAS 13.8)	“...to be equal to the sum of (i) fair value of the...”	“...to be equal to the sum of (i) the fair value of the...”
Glossary of Defined Terms Page 1613	Monetary items definition (IPSAS 4.10)	“Units of currency held and assets and liabilities to be received or paid in fixed or...”	“Units of currency held and assets and liabilities to be received or paid in a fixed or...”
Glossary of Defined Terms	Non-cancelable lease definition (IPSAS 13.8)	“(d) Upon payment by the lessee of such an additional amount that, at the inception...”	“(d) Upon payment by the lessee of such an additional amount that, at inception...”

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Page 1614			
Glossary of Defined Terms Page 1617	Proportionate consolidation definition (IPSAS 8.6)	“...of a jointly controlled entity is combined on a line by line basis with similar items...”	“...of a jointly controlled entity is combined line by line with similar items...”
Glossary of Defined Terms Page 1620	Return on plan assets definition (IPSAS 25.10)	“The interest, dividends and other revenue...”	“The interest, dividends or similar distributions and other revenue...”