

IPSASB HANDBOOK EDITORIAL CORRECTIONS BETWEEN 2016 AND 2015 EDITIONS

Document	Position in Text	Deleted	Substituted/Inserted
Preface Page 15	Paragraph 14	“As many accrual based IPSASs are based on IFRSs, the IASB’s Conceptual Framework for Financial Reporting is a relevant reference for users of IPSASs. The IPSASB is currently undertaking a project to develop a public sector conceptual framework which, when complete, will be the relevant reference for users of IPSASs and other IPSASB publications.”	Paragraph deleted. Remaining paragraphs renumbered from Paragraph 14 onwards.
IPSAS 1 Page 222	Rubric	“...IPSAS 1 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 1 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 2 Page 162	Rubric	“...IPSAS 2 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 2 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 3 Page 246	Rubric	“...IPSAS 3 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to the International Public Sector Accounting Standards...</i> ”	“...IPSAS 3 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to the International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 4 Page 277	Rubric	“...IPSAS 4 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to the International Public Sector Accounting Standards ...</i> ”	“...IPSAS 4 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to the International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 5 Page 300	Rubric	“...IPSAS 5 should be read in the context of its objective and the <i>Preface to the International Public Sector Accounting Standards ...</i> ”	“...IPSAS 5 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 6 Page 313	Rubric	“...IPSAS 6 should be read in the context of the Basis for Conclusions and the <i>Preface to</i>	“...IPSAS 6 should be read in the context of the Basis for Conclusions, the <i>Preface to International Public Sector Accounting</i>

		<i>International Public Sector Accounting Standards...</i>	<i>Standards and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i>
IPSAS 7 Page 345	Rubric	“...IPSAS 7 should be read in the context of the Basis for Conclusions and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 7 should be read in the context of the Basis for Conclusions, the <i>Preface to the International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 8 Page 363	Rubric	“...IPSAS 8 should be read in the context of the Basis for Conclusions and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 8 should be read in the context of the Basis for Conclusions, the <i>Preface to the International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 9 Page 386	Rubric	“...IPSAS 9 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 9 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 10 Page 413	Rubric	“...IPSAS 10 should be read in the context of the Basis for Conclusions and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 10 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 11 Page 427	Rubric	“...IPSAS 11 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 11 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 12 Page 457	Rubric	“...IPSAS 12 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 12 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 13 Page 476	Rubric	“...IPSAS 13 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 13 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 14 Page 511	Rubric	“...IPSAS 14 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 14 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual</i>

			<i>Framework for General Purpose Financial Reporting by Public Sector Entities...</i>
IPSAS 16 Page 531	Rubric	“...IPSAS 16 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 16 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 17 Page 565	Rubric	“...IPSAS 17 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 17 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 18 Page 603	Rubric	“...IPSAS 18 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 18 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 19 Page 637	Rubric	“...IPSAS 19 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 19 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 20 Page 681	Rubric	“...IPSAS 20 should be read in the context of its objective and the <i>Preface to International Public Sector Accounting Standards...</i> ”	“...IPSAS 20 should be read in the context of its objective, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 21 Page 706	Rubric	“...IPSAS 21 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 21 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 22 Page 745	Rubric	“...IPSAS 22 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 22 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 23 Page 773	Rubric	“...IPSAS 23 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 23 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual</i>

			<i>Framework for General Purpose Financial Reporting by Public Sector Entities...</i>
IPSAS 24 Page 773	Rubric	“...IPSAS 24 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 24 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 25 Page 860	Rubric	“...IPSAS 25 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 25 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 26 Page 940	Rubric	“...IPSAS 26 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 26 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 27 Page 997	Rubric	“...IPSAS 27 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 27 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 27 Page 1014	Paragraph BC14	“This Standard contains such provisions to assist entities in applying this Standard when first adopting the accrual basis of accounting.”	“When issued, this Standard contained such provisions to assist entities in applying this Standard when first adopting the accrual basis of accounting. These provisions have since been replaced by the guidance in IPSAS 33, <i>First-time Adoption of Accrual Basis IPSASs</i> .”
IPSAS 28 Page 1029	Rubric	“...IPSAS 28 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 28 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 29 Page 1118	Rubric	“...IPSAS 29 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 29 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 30 Page 1386	Rubric	“...IPSAS 30 should be read in the context of its objective, the Basis for Conclusions,	“...IPSAS 30 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector</i>

		and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	<i>Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 31 Page 1438	Rubric	“...IPSAS 31 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 31 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 32 Page 1495	Rubric	“...IPSAS 32 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 32 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 33 Page 1554	Rubric	“...IPSAS 33 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 33 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 34 Page 1698	Rubric	“...IPSAS 34 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 34 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 34 Page 1707	Paragraph BC7	“...In August 2014 the IASB issued the <i>Equity Method in Separate Financial Statements (Amendments to IAS 27)</i> , which reinstated ...”	“...In August 2014 the IASB issued the <i>Equity Method in Separate Financial Statements (Amendments to IAS 27)</i> , which reinstated ...”
IPSAS 35 Page 1714	Rubric	“...IPSAS 35 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 35 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards, and the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 35 Page 1725	Paragraph 48	“... losing control of the controlled entity are transactions with owners in their capacity as owners. ”	“...losing control of the controlled entity are transactions with owners in their capacity as owners.”
IPSAS 35 Page 1728	Paragraph 60	“ A controlling entity that either ceases to be an investment entity ... ”	“ A controlling entity that either ceases to be an investment entity ... ”
IPSAS 35 Page 1732	Paragraph 78 (b)	“The recognized amount of the entity’s interest in the other entity”	“ The recognized amount of the entity’s interest in the other entity ”
IPSAS 35 Page 1732	Paragraph 78	“...If the earliest period for which application of this paragraph is practicable is the current period, the adjustment to net	“... If the earliest period for which application of this paragraph is practicable is the current period, the

		assets/equity shall be recognized at the beginning of the current period.”	adjustment to net assets/equity shall be recognized at the beginning of the current period.”
IPSAS 35 Page 1761	Amendments to Other IPSASs IPSAS 1, <i>Presentation of Financial Instruments</i> 153G	“... amended paragraphs 4, 12... ”	“... amended paragraphs 4, 7, 12... ”
IPSAS 35 Page 179350	Example 6	“...activities that <i>most</i> significantly affect ...”	“...activities that most significantly affect ...”
IPSAS 36 Page 1837	Rubric	“...IPSAS 36 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 36 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 36 Page 1850	BC2	“...collectively referred to as Interests in Other Entities. ED 50, Investments in Associates and Joint Ventures, was based on IAS 28 (Amended in 2011), having regard to the relevant public sector modifications in IPSAS 7, Investments in Associates and IPSAS 8, Interests in Joint Ventures. In January 2015 the IPSASB issued five new IPSASs, including IPSAS 36. These new IPSASs supersede IPSAS 6, Consolidated and Separate Financial Statements, IPSAS 7 and IPSAS 8.”	“...collectively referred to as <i>Interests in Other Entities</i> . ED 50, <i>Investments in Associates and Joint Ventures</i> , was based on IAS 28 (Amended in 2011), having regard to the relevant public sector modifications in IPSAS 7, <i>Investments in Associates</i> and IPSAS 8, <i>Interests in Joint Ventures</i> . In January 2015 the IPSASB issued five new IPSASs, including IPSAS 36. These new IPSASs supersede IPSAS 6, <i>Consolidated and Separate Financial Statements</i> , IPSAS 7 and IPSAS 8.”
IPSAS 36 Page 1850	BC3	“...was changed to Investments in Associates and Joint Ventures.”	“...was changed to <i>Investments in Associates and Joint Ventures</i> .”
IPSAS 36 Page 1850	BC4	“...all the requirements of IPSAS 7, Investments in Associates...”	“...all the requirements of IPSAS 7, <i>Investments in Associates...</i> ”
IPSAS 36 Page 1851	BC6	“...The IPSASB agreed that IPSAS 38, Disclosure of Interests in Other Entities should require the disclosure ...”	“...The IPSASB agreed that IPSAS 38, <i>Disclosure of Interests in Other Entities</i> should require the disclosure ...”
IPSAS 36 Page 1851	BC7	“IPSAS 7 and IPSAS 8, Interests in Joint Ventures, did not require ... as a consequence of issuing IFRS 5, Non-current Assets Held for Sale and Discontinued Operations.”	“IPSAS 7 and IPSAS 8, <i>Interests in Joint Ventures</i> , did not require ... as a consequence of issuing IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> .”
IPSAS 36 Page 1851	BC8	“...in developing IPSAS 35, Consolidated Financial Statements, it had considered...”	“...in developing IPSAS 35, <i>Consolidated Financial Statements</i> , it had considered...”

IPSAS 36 Page 1852	BC12	“...The IASB issued ED 2014/2 Investment Entities–Applying the Consolidation Exception (Proposed amendments to IFRS 10 and IAS 28) in June 2014 and subsequently issued Investment Entities: Applying the Consolidation Exception (Amendments to IFRS 10, IFRS 12 and IAS 28) in December 2014...”	“...The IASB issued ED 2014/2 <i>Investment Entities–Applying the Consolidation Exception (Proposed amendments to IFRS 10 and IAS 28)</i> in June 2014 and subsequently issued <i>Investment Entities: Applying the Consolidation Exception (Amendments to IFRS 10, IFRS 12 and IAS 28)</i> in December 2014...”
IPSAS 36 Page 1852	BC13	“...as defined in IFRS 3, Business Combinations. The IASB issued Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28) in September 2014...”	“...as defined in IFRS 3, <i>Business Combinations</i> . The IASB issued <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28)</i> in September 2014...”
IPSAS 37 Page 1858	Rubric	“...IPSAS 37 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 37 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 37 Page 1867	AG5	“... IPSAS 35, Consolidated Financial Statements, defines control ...”	“... IPSAS 35, <i>Consolidated Financial Statements</i> , defines control ...”
IPSAS 37 Page 1870	AG11	“When an arrangement is outside the scope of IPSAS 37, Joint Arrangements, an entity accounts for its interest in the arrangement in accordance with relevant IPSASs, such as IPSAS 35, IPSAS 36, Investments in Associates and Joint Ventures or IPSAS 29, Financial Instruments: Recognition and Measurement.”	“When an arrangement is outside the scope of IPSAS 37, <i>Joint Arrangements</i> , an entity accounts for its interest in the arrangement in accordance with relevant IPSASs, such as IPSAS 35, IPSAS 36, <i>Investments in Associates and Joint Ventures</i> or IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i> .”
IPSAS 37 Page 1890	Amendments to Other IPSASs IPSAS 26, <i>Impairment of Cash – Generating Assets</i> 126E	“... <u>An entity shall apply those amendment when it applies IPSAS 35 and IPSAS 37.</u> ”	“... <u>An entity shall apply that amendment when it applies IPSAS 35 and IPSAS 37.</u> ”
IPSAS 37 Page 1891	Amendments to Other IPSASs IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i> C2	“...This will be the case for consolidated financial statements, financial statements in which investments such as associates or joint ventures are accounted for using the equity method, and financial statements in which venturers’ interests in joint ventures are proportionately consolidated and financial statements that include a branch	“...This will be the case for consolidated financial statements, financial statements in which investments <u>such as associates or joint ventures</u> are accounted for using the equity method, and financial statements in which venturers’ interests in joint ventures are proportionately consolidated and <u>financial statements that include a branch</u>

		or a joint operation as defined in IPSAS 37...”	<u>or a joint operation as defined in IPSAS 37...”</u>
IPSAS 37 Page 1893	BC2	“...In October 2013 the IPSASB issued Exposure Drafts (EDs) 48 to 52 which were collectively referred to as Interests in Other Entities. ED 51, Joint Arrangements, was based on IFRS 11, Joint Arrangements, having regard to the relevant public sector modifications in IPSAS 8, Interests in Joint Ventures. In January 2015 the IPSASB issued five new IPSASs, including IPSAS 37. These new IPSASs supersede IPSAS 6, Consolidated and Separate Financial Statements, IPSAS 7, Investments in Associates and IPSAS 8”	“...In October 2013 the IPSASB issued Exposure Drafts (EDs) 48 to 52 which were collectively referred to as Interests in Other Entities. ED 51, <i>Joint Arrangements</i> , was based on IFRS 11, <i>Joint Arrangements</i> , having regard to the relevant public sector modifications in IPSAS 8, <i>Interests in Joint Ventures</i> . In January 2015 the IPSASB issued five new IPSASs, including IPSAS 37. These new IPSASs supersede IPSAS 6, <i>Consolidated and Separate Financial Statements</i> , IPSAS 7, <i>Investments in Associates</i> and IPSAS 8”
IPSAS 37 Page 1894	BC7	“...as defined in IFRS 3, Business Combinations. The IASB issued Accounting for Acquisitions of Interests in Joint Operations (Amendments to IFRS 11) in May 2014...”	“...as defined in IFRS 3, <i>Business Combinations</i> . The IASB issued <i>Accounting for Acquisitions of Interests in Joint Operations (Amendments to IFRS 11)</i> in May 2014...”
IPSAS 38 Page 1858	Rubric	“...IPSAS 38 should be read in the context of its objective, the Basis for Conclusions, and the <i>Preface to International Public Sector Accounting Standards ...</i> ”	“...IPSAS 38 should be read in the context of its objective, the Basis for Conclusions, the <i>Preface to International Public Sector Accounting Standards</i> , and the <i>Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities...</i> ”
IPSAS 38 Page 1919	Paragraph 16 (b)	“The total gain or loss, if any, calculated in accordance with paragraph 63 of IPSAS 35; and”	“The total gain or loss, if any, calculated in accordance with paragraph 64 of IPSAS 35; and”
IPSAS 38 Page 1934	AG19	“The requirements and examples in paragraphs AG17 and AG18 illustrate some of the types of disclosure required by paragraph 27 of IPSAS 20, Related Party Disclosures”	“The requirements and examples in paragraphs AG17 and AG18 illustrate some of the types of disclosure required by paragraph 27 of IPSAS 20, <i>Related Party Disclosures</i> ”
IPSAS 38 Page 1940	BC2	“...In October 2013 the IPSASB issued Exposure Drafts (EDs) 48 to 52 which were collectively referred to as Interests in Other Entities. ED 52, Disclosure of Interests in Other Entities, was based on IFRS 12, Disclosure of Interests in Other Entities, having regard to the relevant public sector modifications to the disclosure requirements in IPSAS 6, Consolidated and Separate Financial Statements, IPSAS 7, Investments in Associates, and IPSAS 8, Interests in Joint Ventures. In January 2015 the IPSASB issued five new IPSASs, including IPSAS 38. These new IPSASs	“...In October 2013 the IPSASB issued Exposure Drafts (EDs) 48 to 52 which were collectively referred to as <i>Interests in Other Entities</i> . ED 52, <i>Disclosure of Interests in Other Entities</i> , was based on IFRS 12, <i>Disclosure of Interests in Other Entities</i> , having regard to the relevant public sector modifications to the disclosure requirements in IPSAS 6, <i>Consolidated and Separate Financial Statements</i> , IPSAS 7, <i>Investments in Associates</i> , and IPSAS 8, <i>Interests in Joint Ventures</i> . In January 2015 the IPSASB issued five new IPSASs, including IPSAS

		supersede IPSAS 6, IPSAS 7, and IPSAS 8.”	38. These new IPSASs supersede IPSAS 6, IPSAS 7, and IPSAS 8.”
IPSAS 38 Page 1942	BC9	“The scope of IPSAS 36, Investments in Associates and Joint Ventures, is limited to ...”	“The scope of IPSAS 36, <i>Investments in Associates and Joint Ventures</i> , is limited to ...”
IPSAS 38 Page 1942	BC10	“...a standard based on IFRS 5, Non-current Assets Held for Sale and Discontinued Operations, or by adding disclosures ...”	“...a standard based on IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> , or by adding disclosures ...”