

IPSASB HANDBOOK EDITORIAL CORRECTIONS BETWEEN 2014 AND 2013 HANDBOOK

ISSUED APRIL 2014

Document	Position in Text	Deleted	Substituted/Inserted
Terms of Reference Page 11	Paragraph 3.0	“PRONOUNCEMENTS”	“Pronouncements”
Terms of Reference Page 11	Paragraph 4.0	“MEMBERSHIP”	“Membership”
Terms of Reference Page 12	Paragraph 5.0	“THE IPSASB CHAIR”	“The IPSASB Chair”
Terms of Reference Page 12	Paragraph 6.0	“TERMS OF OFFICE”	“Terms of Office”
Terms of Reference Page 13	Paragraph 7.0	“MEETING PROCEDURES”	“Meeting Procedures”
Terms of Reference Page 13	Paragraph 8.0	“DUE PROCESS”	“Due Process”
Terms of Reference Page 14	Paragraph 9.0	“CONSULTATIVE GROUP”	“Consultative Group”
Terms of Reference Page 14	Paragraph 10.0	“OTHER”	“Other”
IPSAS 1 Page 115	Paragraph 148C	“When an aggregate disclosure of capital requirements and how capital is managed would provide useful information...”	“When an aggregate disclosure of capital requirements and how capital is managed would not provide useful information...”
IPSAS 2 Page 157	Illustrative Examples	“Public Sector Entity—Consolidated Cash Flow Statement for Year Ended December 31 20X2 (In Thousands of Currency Units)”	“Public Sector Entity—Consolidated Cash Flow Statement for Year Ended December 31 20X2”
IPSAS 4 Page 198	Paragraph 17	“Conversely, the essential feature of a nonmonetary item...”	“Conversely, the essential feature of a non-monetary item...”
IPSAS 4 Page 199	Paragraph 17	“...provisions that are to be settled by the delivery of a nonmonetary asset”	“...provisions that are to be settled by the delivery of a non-monetary asset”
IPSAS 4	Paragraph 27(b)	“Nonmonetary items that are measured	“Non-monetary items that are measured

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Page 201		in terms of historical cost...	in terms of historical cost...
IPSAS 4 Page 201	Paragraph 27(c)	“Nonmonetary items that are measured at fair value...”	“Non-monetary items that are measured at fair value...”
IPSAS 4 Page 201	Paragraph 29	“When such an asset is nonmonetary and is measured...”	“When such an asset is non-monetary and is measured...”
IPSAS 4 Page 202	Paragraph 35	“When a gain or loss on a nonmonetary item is recognized...”	“When a gain or loss on a non-monetary item is recognized...”
IPSAS 4 Page 202	Paragraph 35	“Conversely, when a gain or loss on a nonmonetary item...”	“Conversely, when a gain or loss on a non-monetary item...”
IPSAS 4 Page 203	Paragraph 39	“For example, monetary items are translated into the functional currency using the closing rate, and nonmonetary items...”	“For example, monetary items are translated into the functional currency using the closing rate, and non-monetary items...”
IPSAS 4 Page 204	Paragraph 42	“The resulting translated amounts for nonmonetary items...”	“The resulting translated amounts for non-monetary items...”
IPSAS 4 Page 209	Paragraph 69	“Therefore, those goodwill and fair value adjustments either are already expressed in the entity’s functional currency, or are nonmonetary foreign...”	“Therefore, those goodwill and fair value adjustments either are already expressed in the entity’s functional currency, or are non-monetary foreign...”
IPSAS 23 Page 703	Paragraph 68(c)	“Valuing nonmonetary assets...”	“Valuing non-monetary assets...”
IPSAS 23 Page 716	Header before Paragraph BC9	“Monetary and Nonmonetary Assets”	“Monetary and Non-monetary Assets”
IPSAS 23 Page 716	Paragraph BC9	“...revenue received or receivable as nonmonetary assets.”	“...revenue received or receivable as non-monetary assets.”
IPSAS 23 Page 716	Paragraph BC9	“The IPSASB is of the view that while nonmonetary assets...”	“The IPSASB is of the view that while non-monetary assets...”
IPSAS 23 Page 736	Paragraph 7	“Nonmonetary assets are measured...”	“Non-monetary assets are measured...”
IPSAS 29 Page 1082	Paragraph AG35 (c)	“A major entity combination or major disposition (such as a sale of a segment...”	“A major entity combination or major disposition (such as a sale of a segment)...”
IPSAS 30 Page 1342	Paragraph IG36	“(a) Paragraph 38(a) requires disclosure of a maturity analysis of liabilities.”	“(a) Paragraph 46 requires disclosure of a maturity analysis of liabilities.”
IPSAS 31 Page 1353	Paragraph 16		“ Amortization is the systematic allocation of the depreciable amount of an intangible asset over its useful life.”