CHANGES OF SUBSTANCE FROM THE 2010 HANDBOOK
Pronouncements Issued by the International Public Sector Accounting Standards Board

This handbook contains the complete set of the International Public Sector Accounting Standards Board’s (IPSASB’s) pronouncements on public sector financial reporting.

References

This handbook contains references to International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB). The approved text of the IASs and the IFRSs is that published by the IASB in the English language, and copies may be obtained directly from IFRS Publications Department, First Floor, 30 Cannon Street, London EC4M 6XH, United Kingdom.

E-mail: publications@ifrs.org
Internet: www.ifrs.org

Amendments

A number of IPSASs were amended as a result of the IPSASB’s Improvements 2010 project. This project involves making non-urgent but necessary changes to IPSASs as a result of changes made by the IASB to various IFRSs and the IPSASB’s general review of existing IPSASs. The following documents have been amended:

IPSAS 1, Presentation of Financial Statements;
IPSAS 2, Cash Flow Statements;
IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors;
IPSAS 7, Investments in Associates;
IPSAS 9, Revenue from Exchange Transactions;
IPSAS 10, Financial Reporting in Hyperinflationary Economies;
IPSAS 12, Inventories;
IPSAS 13, Leases;
IPSAS 18, Segment Reporting;
IPSAS 20, Related Party Disclosures;
IPSAS 21, Impairment of Non-Cash-Generating Assets;
IPSAS 25, Employee Benefits; and
IPSAS 26, Impairment of Cash-Generating Assets.
These amendments are effective for annual financial statements covering periods beginning on or after January 1, 2012. The 2010 edition of this Handbook contains the superseded versions of these Standards and will remain available on www.ifac.org.