

# Archived Pronouncements

## introduction to archived pronouncements

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March 2012

- .01 When the Public Sector Accounting Board issues new standards that are not yet effective, superseded Sections and Guidelines are archived to assist those who will need to make reference to them.
- .02 Individual paragraphs in other Sections and Guidelines may also be amended to maintain consistency within the Handbook. Supplements set out the previous wording of each paragraph that has been substantially amended.
- .03 When superseded material is no longer effective, it will be withdrawn from the Handbook.

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