

**public sector accounting handbook**  
**highlight summary no. 39**  
**August 2013**

---

**HIGHLIGHT SUMMARY**

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

**Foreign currency translation, Section PS 2601**

This Section has been amended to clarify the effective dates for governments and government organizations.

**Financial instruments, Section PS 3450**

This Section has been amended to clarify the effective dates for governments and government organizations.

---

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET](#) [1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.