

**public sector accounting handbook
revisions release no. 10
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ACCOUNTING RECOMMENDATIONS

Financial reporting entity, Section PS 1300

Amended paragraph PS 1300.18 to add a cross-reference to new Sections PS 2500 and PS 2510.

Added a footnote to the Recommendation in paragraph PS 1300.20, referenced to the phrase "government reporting entity" that recognizes that the Recommendations in new Section PS 2510 deal with including a governmental unit with a non-controlling interest in the summary financial statements.

Basic principles of consolidation, Section PS 2500 [MAY 1999]

New.

Additional areas of consolidation, Section PS 2510 [MAY 1999]

New.

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