

**public sector accounting handbook
highlight summary no. 45
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Disclosure of related party transactions by not-for-profit organizations, Section PS 4260

This Section has been withdrawn as similar disclosure requirements are provided in RELATED PARTY DISCLOSURES, Section PS 2200.

Section PS 4260 will remain in effect until the adoption of Section PS 2200 for fiscal periods beginning on or after April 1, 2017, unless a not-for-profit organization elects earlier adoption.

Reporting controlled and related entities by not-for-profit organizations, Section PS 4250

The definitions of control and shared control have been amended to conform to those provided in RELATED PARTY DISCLOSURES, Section PS 2200.

Editorial changes and clarifications have been made to other standards as a consequence of the withdrawal of Section PS 4260.

Archived Pronouncements

To give Handbook readers continued access to withdrawn Section PS 4260 and paragraphs in other Sections, the Archived Pronouncements set out the wording of that Section and paragraphs in other Sections.

The archived material will be withdrawn from the Handbook when it is no longer effective.

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