

**public sector accounting handbook
revisions release no. 38
May 2013**

ACCOUNTING STANDARDS

First-time adoption by government organizations, paragraph PS 2125.23

Added a transitional provision to clarify that this Section does not apply to new standards issued after August 2010.

[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.