

## **SECTION PS 4210**

### **contributions — revenue recognition**

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#### **SUPPLEMENT**

This supplement sets out the previous wording of paragraphs that have been amended substantially as a consequence of approving the amendments to TANGIBLE CAPITAL ASSETS, Section PS 3150.

- .18 Contributed materials and services that are part of a constructed capital asset would be recognized at fair value in accordance with CAPITAL ASSETS HELD BY NOT-FOR-PROFIT ORGANIZATIONS, Section PS 4230. When the contributed material and services is from an entity that is part of the same government reporting entity, refer to INTER-ENTITY TRANSACTIONS, Section PS 3420.
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- .37 Organizations that meet the criteria in CAPITAL ASSETS HELD BY NOT-FOR-PROFIT ORGANIZATIONS, paragraph PS 4230.03, and that expense capital assets on acquisition would account for restricted contributions for the purchase of capital assets in accordance with paragraph PS 4210.31 or PS 4210.45, as appropriate. If capital assets are capitalized but not amortized, restricted contributions for the purchase of capital assets would be accounted for in accordance with paragraph PS 4210.34.

#### **SUPPLEMENT**

This supplement sets out the previous wording of the paragraph that has been amended as a consequence of approving FINANCIAL STATEMENT PRESENTATION, Section PS 1202.

#### **PURPOSE AND SCOPE**

- .01 This Section establishes standards for the recognition, measurement, presentation and disclosure of contributions, and related investment income, received by not-for-profit organizations. For purposes of this Section, contributions include contributions receivable recognized in the financial statements in accordance with CONTRIBUTIONS RECEIVABLE, Section PS 4220. This Section does not deal with contributions of non-monetary assets from related parties dealt with in INTER-ENTITY TRANSACTIONS, Section PS 3420. The recognition of other revenue by not-for-profit organizations, such as that arising from the sale of services or goods, is dealt with in FINANCIAL STATEMENT PRESENTATION, Section PS 1201.
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