

## **public sector accounting handbook**

### **highlight summary no. 58**

### **November 2023**

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#### **Section PS 1202, Financial Statement Presentation – Basis for Conclusions**

The Basis for Conclusions related to the October 2023 release of FINANCIAL STATEMENT PRESENTATION, Section PS 1202, has been added to the CPA Canada Public Sector Accounting Handbook. The Basis for Conclusions sets out how the Public Sector Accounting Board (PSAB) reached its conclusions in relation to Section PS 1202. It also sets out significant matters arising from comments received in response to the proposals exposed and indicates how PSAB has dealt with the issues raised.

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