

public sector accounting handbook revisions release no. 32 December 2010

ACCOUNTING STANDARDS

Introduction to Public Sector Accounting Standards

Amendments were made throughout the Introduction to direct government not-for-profit organizations to follow either the CICA Public Sector Accounting Handbook with Sections PS 4200 to PS 4270 or the CICA Public Sector Accounting Handbook without those sections.

Effective dates and transitional provisions have been included in the footnotes.

Disclosure of accounting policies, paragraph PS 2100.07

Amended to clarify the source of the basis of accounting being used.

Financial statement presentation by not-for-profit organizations, Section PS 4200 [JAN. 2012]

New.

Contributions — revenue recognition, Section PS 4210 [JAN. 2012]

New.

Contributions receivable, Section PS 4220 [JAN. 2012]

New.

Capital assets held by not-for-profit organizations, Section PS 4230 [JAN. 2012]

New.

Collections held by not-for-profit organizations, Section PS 4240 [JAN. 2012]

New.

Reporting controlled and related entities by not-for-profit organizations, Section PS 4250 [JAN. 2012]

New.

Disclosure of related party transactions by not-for-profit organizations, Section PS 4260 [JAN. 2012]

New.

Disclosure of allocated expenses by not-for-profit organizations, Section PS 4270 [JAN. 2012]

New.

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