

**public sector accounting handbook
highlight summary no. 20
June 2005**

HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

Guidelines

New

- Sale-leaseback transactions — expense-based, PSG-5

Amended

- Leased tangible capital assets, PSG-2
- Sale-leaseback transactions, PSG-3

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