

**public sector accounting handbook  
revisions release no. 17  
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**ACCOUNTING RECOMMENDATIONS**

**Financial statement presentation — federal, provincial & territorial governments, paragraph PS 1200.135**

Amended to reflect the fact that disclosures to report compliance with balanced budget legislation would be in the notes, not on a separate statement.

**Government reporting entity, Section PS 1300**

Replaced paragraph PS 1300.47 with new paragraphs PS 1300.47-.52 to reflect transitional provisions that allow a government, in limited cases, to choose to defer consolidating certain government organizations until fiscal years beginning on or after April 1, 2008.

Added Appendix A to set out application of transitional provisions.

**GUIDELINE**

**Funds and reserves (PSG-4)**

Issued.

**STATEMENT OF RECOMMENDED PRACTICE**

**Introduction to statements of recommended practice**

New.

**Financial statement discussion & analysis (SORP-1)**

Issued.

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