

**public sector accounting handbook
highlight summary no. 39
August 2013**

HIGHLIGHT SUMMARY

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

Foreign currency translation, Section PS 2601

This Section has been amended to clarify the effective dates for governments and government organizations.

Financial instruments, Section PS 3450

This Section has been amended to clarify the effective dates for governments and government organizations.

[Terms and Conditions](#) and [Privacy Policy](#)

[Help desk](#): Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.