

public sector accounting handbook revisions release no. 17 June 2004

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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