

**public sector accounting and auditing handbook
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ACCOUNTING RECOMMENDATIONS

General standards of financial statement presentation — federal, provincial & territorial governments, Section PS 1500

Amended paragraph PS 1500.42 to add cross-reference to new Section PS 3230.

Amended paragraph PS 1500.51 to add cross-reference to new Section PS 3030.

General standards of financial statement presentation — local governments, Section PS 1800

Amended paragraph PS 1800.19 to add cross-reference to new Section PS 3030.

Amended paragraph PS 1800.29 to add cross-reference to new Section PS 3230.

Subsequent events, Section PS 2400 [MARCH 1997]

New.

Temporary investments, Section PS 3030 [MARCH 1997]

New.

Long-term debt, Section PS 3230 [MARCH 1997]

New.

AUDITING RECOMMENDATIONS

Standards for assurance engagements, Section PS 5100 [APRIL 1997]

New.

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