

**public sector accounting handbook
highlight summary no. 41
December 2014**

Introduction to Public Sector Accounting Standards

The Introduction has been amended to:

- introduce the term "public sector entity";
- define a government component;
- amend the definition of a government organization;
- include specific definitions of all types of government organizations and partnerships; and
- provide guidance as to the basis of accounting to be used by government components, organizations and partnerships, where the partnerships have two or more public sector entity partners.

Editorial changes have been made in other standards as a consequence of the amendments to the Introduction.

Archived Pronouncements

To give Handbook readers continued access to the superseded Introduction to Public Sector Accounting Standards (dated December 2010) and paragraphs in other Sections, the wording is set out in the Archived Pronouncements. The archived material will be withdrawn from the Handbook when it is no longer effective.

Withdrawn:

- Introduction to Public Sector Accounting Standards (dated December 2009)
 - GOVERNMENT ASSISTANCE — APPLICATION OF CICA HANDBOOK – ACCOUNTING SECTION 3800, Section PS 3800
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