

August 2024

IPSAS®

Supplemental Material

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*Table of Concordance: Exposure  
Draft (ED) 91, Limited-scope  
Updates to First-time Adoption of  
Accrual Basis International Public  
Sector Accounting Standards  
(IPSAS) (Amendments to  
IPSAS 33)*

IPSASB

International Public  
Sector Accounting  
Standards Board®

## **SUPPLEMENTAL MATERIAL**

Exposure Draft (ED) 91, *Limited-scope Updates of First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSAS)(Amendments to IPSAS 33)*, was developed and approved by the International Public Sector Accounting Standards Board® (IPSASB®).

To assist respondents in considering and responding to the ED, the IPSASB provides this Table of Concordance that detail the changes made to IPSAS 33 in addition to the marked-up version of IPSAS 33, showing all amendments (provided as a separate document).

## Tables of Concordance

The Tables of Concordance accompany Exposure Draft (ED) 91, *Limited-scope Updates to First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSAS) (Amendments to IPSAS 33)* and the marked-up version of IPSAS 33, and provide a detailed summary of changes made to IPSAS 33. Specifically, these Tables of Concordance provide information on whether the original IPSAS 33 paragraph was amended, relocated, deleted, or unchanged, and the new paragraph number in the ED and the marked-up version of IPSAS 33.

### Description of Type of Amendment:

<b>Clarification</b> (more extensive change)	Paragraphs were rephrased to reflect IPSASB decision to clarify that exemptions are elected i.e., “may elect to apply” as opposed to requirements of IPSAS as “not required to” be applied during the transition period. The consistency among all text had to be ensured to communicate the same intention to encourage first-time adopters to comply with accrual basis IPSAS incrementally and as soon as possible.
	Paragraphs are amended to emphasize the transition period is a maximum of three years.
<b>Refinement</b>	Paragraphs are combined into one, separated into more than one, or significant parts added to or removed from the paragraph, to improve the readability of the Standard.
<b>Editorial</b> (any one or combination of these changes)	Removal of “s” from IPSASs.
	Change “this IPSAS” to “this Standard” only.
	Change “period of transition” to “transition period” only.
	Rephrasing or correction of paragraph sentence structure.
<b>Reference</b>	Update of references to other paragraphs only.

### Table 1 – Changes to Authoritative Text

ED 91 proposes to rearrange authoritative text in IPSAS 33. This Table of Concordance identifies the extent of changes to the authoritative text (i.e. core text and Application Guidance) in IPSAS 33.

Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
1	Amended	Editorial		1	1
2	Amended	Clarification		2	2

FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) AS AMENDED BY ED 91, LIMITED-SCOPE UPDATES TO FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) (AMENDMENTS TO IPSAS 33)

Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
3	Amended	Editorial		3	3
4	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	5A	5
5	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	7A	7
6	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	4A	4
7	Deleted		Deleted April 2016		
8	Deleted		Deleted April 2016		
9	Amended	Clarification		9	8
10	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG2	AG2
11	Deleted		The paragraph repeats the concepts in the definitions of first IPSAS financial statements.		
12	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG7	AG7
13	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	6A	6
14	Deleted		The paragraph provides examples of what the previous basis of accounting could be and is deemed not necessary as authoritative text.		
15	Amended	Editorial		15	11
16	Amended	Editorial		16	12
17	Amended	Editorial		17	13
18	Amended	Editorial		18	14
19	Amended	Editorial		19	15
20	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG9	AG9
21	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG18	AG18
22	Amended	Editorial		22	16
23	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	23B	18
24	Amended	Refinement		24	19
25	Amended	Editorial		25	20

FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) AS AMENDED BY ED 91, LIMITED-SCOPE UPDATES TO FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) (AMENDMENTS TO IPSAS 33)

Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
26	Amended	Editorial		26	21
27	Deleted		The paragraph repeats requirements in IPSAS 1 for IPSAS financial statements to be a fair presentation of financial position, financial performance and cash flows. Furthermore, IPSAS 33 already defined for first-time adopters, which exemptions affect or do not affect fair presentation and is therefore a repetition within the Standard.		
28	Deleted		The paragraph repeats requirements in IPSAS 1 and paragraph 27 on ability to claim full compliance with IPSAS and making that statement in the FS.		
29	Deleted		The paragraph repeats requirements in IPSAS 1 to be able to claim full compliance with IPSAS.		
30	Deleted		IPSAS 33 already defined for first-time adopters, which exemptions affect or do not affect fair presentation and is therefore a repetition within the Standard. It adds the use of judgment to elect exemptions which is an IPSAS 3 principle in selecting accounting policies.		
31	Deleted		The paragraph is a repetition of principles in IPSAS 3 on the use of judgment to elect exemptions when selecting accounting policies.		
32	Deleted		The paragraph is an example to illustrate paragraph 30.		
33	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG2	AG2
34	Deleted		The paragraph's principle of encouragement to fully comply with IPSAS as soon as possible is now spread among the exemption paragraphs, but also IPSAS compliance is prescribed in IPSAS 1 and therefore not a requirement for this Standard.		
35	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG125	AG125
36	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG56; AG79	AG56; AG79

FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) AS AMENDED BY ED 91, LIMITED-SCOPE UPDATES TO FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) (AMENDMENTS TO IPSAS 33)

Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
37	Deleted		The paragraph describes the recognition of the obligation and plan assets for a DBP at the same time. It is a requirement of IPSAS 39 repeated here.		
38	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG55, AG78	AG55, AG78
39	Deleted		The paragraph describes in other words what the exemptions are, i.e. accounting policy choices that need not be changed for three years. It therefore repeats the principles of exemptions from a different perspective.		
40	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG19	AG19
41	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG80	AG80
41A	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG3	AG3
41A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG104	AG104
42	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG103	AG103
43	Deleted		The paragraph repeats 42; it also adds an example.		
43A	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG105	AG105
43B	Deleted		The paragraph repeats 43A; it also adds an example.		
44	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG59	AG59
45	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG59	AG59
46	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG109	AG109
47	Deleted		The paragraph repeats the exemption in 46 in other words.		
48	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG107	AG107
49	Deleted		The paragraph repeats the exemption in 48 in other words.		
50	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG108	AG108
51	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG127	AG127
52	Deleted		The paragraph's principle of encouragement to fully comply with IPSAS as soon as possible is now spread among the exemption paragraphs, but also IPSAS		

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<b>Old IPSAS 33 par#</b>	<b>Status</b>	<b>Type of Amendment</b>	<b>Note</b>	<b>Supplemental par#</b>	<b>ED par#</b>
			compliance is prescribed in IPSAS 1 and therefore not a requirement for this Standard.		
53	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG37	AG37
54	Deleted		The paragraph describes in other words what the exemptions are, i.e. accounting policy choices that need not be changed for three years. It therefore repeats the principles of exemptions from a different perspective.		
55	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG41	AG41
56	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG42	AG42
57	Deleted		The paragraph's principle of encouragement to fully comply with IPSAS as soon as possible is now spread among the exemption paragraphs, but also IPSAS compliance is prescribed in IPSAS 1 and therefore not a requirement for this Standard.		
58	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG43	AG43
59	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG44	AG44
60	Deleted		The paragraph is included in BC40V and states the reason for paragraph 59 and as to why a transition period is provided for the elimination of inter-entity amounts. Therefore, it is a repetition and not suited as authoritative text.		
61	Deleted		The paragraph's principle of encouragement to fully comply with IPSAS as soon as possible is now spread among the exemption paragraphs, but also IPSAS compliance is prescribed in IPSAS 1 and therefore not a requirement for this Standard.		
62	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG45	AG45
62A	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG46	AG46
62B	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG47	AG47
62C	Relocated		Original text is now in the paragraph per the next columns	AG48	AG48
63	Deleted		The prohibition to application by analogy is covered, therefore this is a repetition		

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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
64	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG63, AG64, AG67, AG69	AG63, AG64, AG67, AG69
64A	Deleted		The paragraph repeats the exemption and repeats requirements in IPSAS 45 on reasons for holding PPE.		
65	Deleted		The paragraph repeats the exemption principle in paragraph 64, while also repeating IPSAS 45 principle to depreciation, and providing an example.		
66	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG57	AG57
67	Relocated		Original text is now in the paragraph per the next columns	AG73	AG73
68	Relocated		Original text is now in the paragraph per the next columns	AG74	AG74
69	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG75	AG75
70	Relocated		Original text is now in the paragraph per the next columns	AG58	AG58
71	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG32	AG32
72	Relocated		Original text is now in the paragraph per the next columns	AG39	AG39
73	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG40	AG40
74	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG34	AG34
75	Deleted		The paragraph repeats the exemption principle in paragraph 74		
76	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG35	AG35
77	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG11	AG11
78	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG12	AG12
79	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG13	AG13
80	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG14	AG14
81	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG14	AG14
82	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG15	AG15



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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
83	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG15	AG15
84	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG16	AG16
85	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG20	AG20
85A	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG21	AG21
85B	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG22	AG22
86	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG23	AG23
87	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG24	AG24
88	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG60	AG60
89	Relocated		Original text is now in the paragraph per the next columns	AG61	AG61
90	Relocated		Original text is now in the paragraph per the next columns	AG62	AG62
91	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG25	AG25
92	Relocated		Original text is now in the paragraph per the next columns	AG26	AG26
93	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG27	AG27
94	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG28	AG28
95	Relocated		Original text is now in the paragraph per the next columns	AG119	AG119
96	Deleted		Deleted in January 2022		
96A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG120	AG120
96B	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG121	AG121
96C	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG122	AG122
96D	Relocated		Original text is now in the paragraph per the next columns	AG123	AG123
97	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG126	AG126
98	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG65	AG65
99	Relocated		Original text is now in the paragraph per the next columns	AG66	AG66
100	Deleted		The paragraph repeats the exemption principle in paragraph 98.		

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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
101	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG112	AG112
102	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG113	AG113
103	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG114	AG114
104	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG115	AG115
105	Relocated		Original text is now in the paragraph per the next columns	AG116	AG116
106	Deleted		Deleted in July 2016		
107	Deleted		Deleted in July 2016		
108	Relocated and Combined		IPSAS 21 and IPSAS 26 exemptions were combined into one paragraph (AG55) making the paragraph unnecessary.	AG65	AG65
109	Relocated and Combined		IPSAS 21 and IPSAS 26 exemptions were combined into one paragraph (AG56) making the paragraph unnecessary.	AG66	AG66
110	Deleted		The paragraph repeats paragraph 108 and was consequently deleted.		
111	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG81	AG81
112	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG81	AG81
113	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG84	AG84
113A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG85	AG85
114	Deleted		Deleted January 2020		
114A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG96	AG96
115	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG87	AG87
116	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG88	AG88
117	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG89	AG89
118	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG90	AG90
119	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG91	AG91
119A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG92	AG92
119B	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG93	AG93

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<b>Old IPSAS 33 par#</b>	<b>Status</b>	<b>Type of Amendment</b>	<b>Note</b>	<b>Supplemental par#</b>	<b>ED par#</b>
119C	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG94	AG94
119D	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG95	AG95
120	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG96	AG96
121	Relocated		Original text is now in the paragraph per the next columns	AG97	AG97
122	Deleted		The paragraph repeats the requirement in paragraph 121.		
122A	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG98	AG98
122B	Relocated		Original text is now in the paragraph per the next columns	AG99	AG99
122C	Relocated		Original text is now in the paragraph per the next columns	AG100	AG100
122E	Relocated		Original text is now in the paragraph per the next columns	AG101	AG101
123	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG82	AG82
124	Relocated		Original text is now in the paragraph per the next columns	AG83	AG83
125	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG68	AG68
126	Deleted		The paragraph repeats the exemption principle in paragraph 125.		
127	Relocated		Original text is now in the paragraph per the next columns	AG110	AG110
128	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG111	AG111
129	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	AG38	AG38
130	Incorporated		Relevant guidance from this paragraph is included in the paragraph per the next columns.	AG38	AG38
131	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG49	AG49
131A	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG50	AG50
132	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG51	AG51
133	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG52	AG52
134	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	AG53	AG53
134A	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG117	AG117
134B	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG118	AG118

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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
135	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	137A(a)	30(a)
136	Unchanged			136	24
137	Amended	Refinement		137	25
138	Amended	Editorial		138	26
139	Amended	Reference		139	27
140	Deleted		This paragraph describes the benefits of disclosure required by IPSAS 33.		
141	Relocated and Amended	Editorial	Original text is now in the paragraph per the next columns	134D	23
142	Relocated and Amended	Refinement	Original text is now in the paragraph per the next columns	142A, 142B	28, 29
143	Amended	Reference		143	30
144	Amended	Reference		144	31
145	Unchanged			145	32
146	Amended	Clarification		146	33
147	Amended	Editorial		147	34
148	Relocated and Amended	Clarification	Original text is now in the paragraph per the next columns	AG29	AG29
149	Relocated		Original text is now in the paragraph per the next columns	AG30	AG30
150	Relocated and Amended	Reference	Original text is now in the paragraph per the next columns	AG31	AG31
151	Deleted		The paragraph repeats the exemption principle in paragraph 35		
152	Deleted		The paragraph's principle of encouragement to fully comply with IPSAS as soon as possible is now spread among the exemption paragraphs, but also IPSAS compliance is prescribed in IPSAS 1 and therefore not a requirement for this Standard.		
152A	Deleted		The paragraph repeats guidance in IPSAS 46 current value measurement disclosure. IPSAS 33 is already based on the application of requirements in other IPSAS and exemptions from those requirements.		
152B	Deleted		The paragraph supports paragraph 152A and is deleted consequently.		
152C	Deleted		The paragraph supports paragraph 152A and is deleted consequently.		

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<b>Old IPSAS 33 par#</b>	<b>Status</b>	<b>Type of Amendment</b>	<b>Note</b>	<b>Supplemental par#</b>	<b>ED par#</b>
152D	Deleted		The paragraph supports paragraph 152A and is deleted consequently.		
152E	Deleted		The paragraph supports paragraph 152A and is deleted consequently.		
152F	Deleted		The paragraph supports paragraph 152A and is deleted consequently.		
153	Amended	Editorial		153	35
154	Amended	Editorial		154	36
154A	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154B	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154C	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154D	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154E	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154F	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154G	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154H	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154I	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154J	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154K	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		

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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
154L	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154M	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154N	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
154O	Deleted		Effective date paragraph for previous consequential amendments, no longer relevant		
			<b>New paragraphs</b>	14A	9
				14B	10
				134C	22
				155	37
				AG1	AG1
				AG4	AG4
				AG5	AG5
				AG6	AG6
				AG8	AG8
				AG10	AG10
				AG17	AG17
				AG33	AG33
				AG36	AG36
				AG54	AG54
			AG68	AG68	
			AG70	AG70	
			AG71	AG71	
			AG72	AG72	

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Old IPSAS 33 par#	Status	Type of Amendment	Note	Supplemental par#	ED par#
				AG76	AG76
				AG77	AG77
				AG102	AG102
				AG106	AG106
				AG125	AG125

**Table 2 – Changes to Basis of Conclusions**

ED 91 proposes to rearrange the Basis for Conclusions for consistency with the rearrangement of authoritative text in IPSAS 33. This Table of Concordance for the authoritative text identifies the extent of changes from IPSAS 33.

Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
1	Amended	Editorial	1	1
2	Amended	Editorial	2	3
3	Amended	Editorial	3	4
4	Amended	Editorial	4	5
5	Amended	Editorial	5	6
6	Amended	Editorial	6	7
7	Amended	Editorial	7	8
8	Amended	Editorial	8	10
9	Amended	Editorial	9	11
10	Amended	Editorial	10	12
11	Amended	Editorial	11	13
12	Amended	Editorial	12	14
13	Amended	Editorial	13	17
14	Unchanged		14	18
15	Amended	Editorial	15	19
16	Amended	Editorial	16	20
17	Amended	Editorial	17	21
18	Amended	Editorial	18	22
19	Amended	Editorial	19	23
20	Amended	Editorial	20	24
21	Amended	Editorial	21	25
22	Amended	Editorial	22	26
23	Amended	Editorial	23	27



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Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
24	Amended	Editorial	24	28
25	Amended	Editorial	25	29
26	Amended	Editorial	26	30
27	Amended	Editorial	27	31
28	Amended	Editorial	28	32
29	Unchanged		29	33
30	Relocated and Amended	Editorial	109C	119
31	Relocated and Amended	Editorial	109D	120
32	Relocated		109E	121
33	Relocated and Amended	Editorial	109F	122
34	Relocated		109G	123
35	Relocated and Amended	Editorial	109H	124
36	Relocated		109I	125
37	Amended	Editorial	37	34
38	Amended	Editorial	38	35
39	Amended	Editorial	39	36
40	Unchanged		40	37
41	Relocated and Amended	Editorial	109J	126
42	Amended	Editorial	42	69
43	Amended	Editorial	43	70
44	Amended	Editorial	44	71
45	Amended	Editorial	45	72
46	Amended	Clarification	46	73
47	Amended	Editorial	47	74
48	Amended	Editorial	48	75
49	Amended	Editorial	49	76
50	Amended	Editorial	50	77

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Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
51	Amended	Editorial	51	78
52	Amended	Editorial	52	79
53	Amended	Editorial	53	106
54	Amended	Editorial	54	107
55	Amended	Editorial	55	108
56	Relocated and Amended	Editorial	52X	103
57	Relocated		52Y	104
58	Relocated and Amended	Editorial	52Z	105
59	Amended	Editorial	59	109
60	Deleted			
60A	Relocated and Amended	Editorial	60A	111
61	Relocated and Amended	Editorial	52M	92
62	Relocated and Amended	Editorial	52N	93
63	Relocated and Amended	Editorial	52O	94
64	Relocated and Amended	Editorial	52U	100
65	Relocated and Amended	Editorial	52V	101
65A	Relocated and Amended	Editorial	52W	102
66	Relocated and Amended	Editorial	109A	117
67	Relocated and Amended	Editorial	109B	118
68	Relocated and Amended	Editorial	52A	80
69	Relocated		52B	81
70	Relocated and Amended	Editorial	52C	82
71	Relocated and Amended	Editorial	52D	83
72	Relocated and Amended	Editorial	40U	58
73	Relocated and Amended	Editorial	40V	59
74	Relocated and Amended	Editorial	40W	60
75	Relocated and Amended	Editorial	40X (and 40AE)	61

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Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
76	Relocated and Amended	Editorial	40Y	62
77	Relocated and Amended	Editorial	40Z	63
78	Relocated		40AA	64
79	Relocated		40AB	65
79A	Relocated and Amended	Editorial	40AC	66
79B	Relocated and Amended	Editorial	40AD	67
80	Relocated and Amended	Editorial	40A	38
81	Relocated and Amended	Editorial	40B	39
82	Relocated and Amended	Editorial	40C	40
83	Relocated and Amended	Editorial	40D	41
84	Relocated		40E	42
84A	Relocated and Amended	Editorial	40F	43
85	Relocated and Amended	Editorial	40G	44
86	Relocated		40H	45
87	Relocated and Amended	Editorial	40I	46
88	Relocated		40J	47
89	Relocated and Amended	Editorial	40K	48
90	Relocated		40L	49
91	Relocated and Amended	Editorial	40M	50
92	Relocated and Amended	Editorial	40N	51
93	Relocated and Amended	Editorial	40O	<b>52</b>
94	Relocated		40P	53
94A	Relocated and Amended	Editorial	40Q	54
95	Relocated and Amended	Editorial	40R	55
96	Relocated and Amended	Editorial	40S	56
97	Relocated and Amended	Editorial	40T	57
98	Amended	Editorial	98	112

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Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
99	Amended	Editorial	99	113
100	Unchanged		100	114
101	Amended	Reference	101	115
102	Amended	Editorial	102	116
103	Relocated and Amended	Editorial	52E	84
104	Relocated		52F	85
105	Relocated and Amended	Editorial	52G	86
106	Relocated		52H	87
107	Relocated and Amended	Editorial	52I	88
108	Relocated and Amended	Editorial	52J	89
109	Relocated and Amended	Editorial	59A	110
110	Relocated and Amended	Editorial	52P	95
111	Relocated		52Q	96
112	Relocated		52R	97
113	Relocated and Amended	Editorial	52S	98
114	Relocated and Amended	Editorial	52T	99
115	Relocated and Amended	Editorial	52K	90
116	Relocated and Amended	Editorial	52L	91
117	Deleted			
118	Unchanged		118	127
119	Amended	Reference	119	128
120	Unchanged		120	129
121	Deleted		121	
122	Deleted		122	
123	Deleted		123	
124	Deleted		124	

FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) AS AMENDED BY ED 91, LIMITED-SCOPE UPDATES TO FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) (AMENDMENTS TO IPSAS 33)

Old IPSAS 33 par#	Status	Type of Amendment	Supplemental par#	ED par#
125	Deleted		125	
126	Unchanged		126	130
127	Amended	Clarification	127 (IPSAS 46 amendment)	131
128	Deleted		128 (IPSAS 46 amendment)	
129	Unchanged		129 (IPSAS 46 amendment)	132
130	Unchanged		130 (IPSAS 46 amendment)	133
		<b>New paragraphs</b>	1A	2
			7A	9
			12A	15
			12B	16
			40AE	68
			131	134
			132	135
			133	136
			134	137
			135	138
		136	139	

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