

**INTERNATIONAL PUBLIC SECTOR  
ACCOUNTING STANDARDS™**

**ACCRUAL IPSAS STANDARDS ON ISSUE AS AT JANUARY 31, 2024**

**IPSAS®**

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## Accrual IPSAS Standards Issued as at January 31, 2024

### Table A: List of IPSAS Standards effective as at January 1, 2024

The 2024 Handbook includes all IPSAS Standards. IPSAS Standards show the latest amended text. Where an IPSAS Standard includes paragraphs that are not yet effective these paragraphs are listed.

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
IPSAS 1—Presentation of Financial Statements (revised)	December 2006	January 1, 2008	7	Amended	IPSAS 45	2022	
			50	Amended	IPSAS 47	2022	
			88	Amended	IPSAS 44 IPSAS 47	2022	
			92	Amended	IPSAS 45	2022	
			94	Amended	IPSAS 45 IPSAS 47	2022	
			101	Amended	IPSAS 45	2022	
			102	Amended	IPSAS 44	2022	
			107	Amended	IPSAS 44	2022	
			125C	Amended	IPSAS 45	2022	
			133	Amended	IPSAS 46	2022	
			134	Amended	IPSAS 45 IPSAS 46	2022 2022	
			135	Amended	IPSAS 47	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			141	Amended	IPSAS 46	2022	
			143	Amended	IPSAS 46	2022	
			148	Amended	IPSAS 45	2022	
			153N	New	IPSAS 44		
			153O	New	IPSAS 45		
			153P	New	IPSAS 46		
			153Q	New	IPSAS 47		
IPSAS 2—Cash Flow Statements	May 2000	July 1, 2001	21	Amended	IPSAS 47	2022	
			22	Amended	IPSAS 44	2022	
					IPSAS 45	2022	
					IPSAS 47		
			26	Amended	IPSAS 43	2021	
			55	Amended	IPSAS 43	2021	
			63H	New	IPSAS 43		
			63I	New	IPSAS 44		
			63J	New	IPSAS 45		
			63K	New	IPSAS 47		
IE	Amended	IPSAS 47					

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors (revised)	December 2006	January 1, 2008	22	Amended	IPSAS 45	2022	
			57	Amended	IPSAS 46	2022	
			59E	New	IPSAS 45		
			59F	New	IPSAS 46		
			IG14	Amended	IPSAS 45	2022	
			IG15	Amended	IPSAS 45	2022	
			IG16	Amended	IPSAS 45	2022	
			IG17	Amended	IPSAS 45	2022	
			11	Amended	IPSAS 47	2022	
			17	Amended	IPSAS 43 IPSAS 48	2021 2022	
IPSAS 4—The Effects of Changes in Foreign Exchange Rates (revised)	April 2008	January 1, 2010	27	Amended	IPSAS 46	2022	
			28	Amended	IPSAS 45	2022	
			36	Amended	IPSAS 45	2022	
			71F	New	IPSAS 43		
			71G	New	IPSAS 45		

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			71H	New	IPSAS 46		
			71I	New	IPSAS 47		
			71J	New	IPSAS 48		
			A5	Amended	IPSAS 46	2022	
			IE4	Amended	IPSAS 47	2022	
			IE7	Amended	IPSAS 47	2022	
IPSAS 5—Borrowing Costs	May 2000	July 1, 2001	6	Amended	IPSAS 43	2021	
			26	Amended	IPSAS 47	2022	
			42F	New	IPSAS 43		
			42G	New	IPSAS 47		
IPSAS 9—Revenue from Exchange Transactions	July 2001	July 1, 2002	10	Amended	IPSAS 45	2022	
			11	Amended	IPSAS 46	2022 2022	
			41E	New	IPSAS 45		
			41F	New	IPSAS 46		
IPSAS 10—Financial Reporting in Hyper-inflationary Economies	July 2001	July 1, 2002	31	Amended	IPSAS 46	2022	
			38G	New	IPSAS 46		

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
IPSAS 11—Construction Contracts	July 2001	July 1, 2002					
IPSAS 12—Inventories (revised)	December 2006	January 1, 2008	2	Amended	IPSAS 47	2022	
			9	Amended	IPSAS 47	2022	
			10	Amended	IPSAS 46	2022	
			11	Amended	IPSAS 47 IPSAS 48	2022 2022	
			12	Amended	IPSAS 45	2022	
			14A	Amended	IPSAS 45	2022	
			17	Amended	IPSAS 48	2022	
			20	Amended	IPSAS 43	2021	
			28	Deleted	IPSAS 47	2022	
			39	Amended	IPSAS 47	2022	
			43	Amended	IPSAS 48	2022	
			44	Amended	IPSAS 48	2022	
47	Amended	IPSAS 46	2022				
48	Amended	IPSAS 47	2022				
50A	New	IPSAS 46					
50B	New	IPSAS 46					

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			50C	New	IPSAS 46		
			50D	New	IPSAS 46		
			50E	New	IPSAS 46		
			50F	New	IPSAS 46		
			51F	New	IPSAS 43		
			51G	New	IPSAS 45		
			51H	New	IPSAS 46		
			51L	New	IPSAS 47		
			51J	New	IPSAS 48		
IPSAS 13—Leases (revised)	December 2006	January 1, 2008					
IPSAS 14—Events After the Reporting Date (revised)	December 2006	January 1, 2008	16	Amended	IPSAS 44	2022	
			31	Amended	IPSAS 44	2022	
			32G	New	IPSAS 44		
IPSAS 16—Investment Property (revised)	December 2006	January 1, 2008	5	Deleted	IPSAS 43	2021	
			6	Amended	IPSAS 45	2022	
			7	Amended	IPSAS 43	2021	
			8	Deleted	IPSAS 43	2021	



IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			10	Amended	IPSAS 43 IPSAS 45	2021 2022
			12	Amended	IPSAS 43	2021
			13	Amended	IPSAS 43 IPSAS 45 IPSAS 47	2021 2022 2022
			19	Amended	IPSAS 45	2022
			20	Amended	IPSAS 43	2021
			25A	New	IPSAS 43	
			26	Amended	IPSAS 43	2021
			27	Amended	IPSAS 43	2021
			33	Amended	IPSAS 45 IPSAS 46	2022
			34	Deleted	IPSAS 43	2021
			35	Deleted	IPSAS 43	2021
			38	Amended	IPSAS 46	2022
			38A	New	IPSAS 43	
			39	Amended	IPSAS 43 IPSAS 45 IPSAS 46	2021 2022 2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			40	Amended	IPSAS 45 IPSAS 46	2022 2022
			41	Amended	IPSAS 45 IPSAS 46	2022 2022
			41A	New Amended	IPSAS 43 IPSAS 46	2022 2022
			41B	New	IPSAS 43	
			41C	New Amended	IPSAS 43 IPSAS 46	2022 2022
			42	Amended	IPSAS 46	2022
			43	Deleted	IPSAS 43	2021
			45	Deleted	IPSAS 46	2022
			46	Deleted	IPSAS 46	2022
			47	Deleted	IPSAS 46	2022
			48	Deleted	IPSAS 46	2022
			49	Amended	IPSAS 43 IPSAS 46	2021 2022
			49A	New Amended	IPSAS 43 IPSAS 46	2022 2022
			50	Amended	IPSAS 43	2021

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
					IPSAS 46	2022
			51	Deleted	IPSAS 46	2022
			52	Deleted	IPSAS 46	2022
			53	Deleted	IPSAS 46	2022
			54	Deleted	IPSAS 46	2022
			55	Deleted	IPSAS 46	2022
			56	Deleted	IPSAS 46	2022
			57	Amended	IPSAS 46	2022
			58	Deleted	IPSAS 46	2022
			59	Amended	IPSAS 43	2021
					IPSAS 46	2022
			60	Deleted	IPSAS 46	2022
			62	Amended	IPSAS 43	2021
					IPSAS 45	2022
					IPSAS 46	2022
			62A	Amended	IPSAS 43	2021
					IPSAS 45	2022
					IPSAS 46	2022
			62B	Amended	IPSAS 46	2022
			63	Amended	IPSAS 43	2021

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
					IPSAS 45 IPSAS 46	2022 2022
			65	Amended	IPSAS 43 IPSAS 44 IPSAS 45 IPSAS 46	2021 2022 2022 2022
			70	Amended	IPSAS 45 IPSAS 46	2022
			71	Amended Amended	IPSAS 43 IPSAS 45	2021 2022
			72	Amended Amended	IPSAS 43 IPSAS 45	2021 2022
			73	Amended Amended	IPSAS 43 IPSAS 45	2021 2022
			78	Amended Amended	IPSAS 43 IPSAS 47	2021 2022
			79	Amended Amended	IPSAS 45 IPSAS 46	2022
			80	Amended	IPSAS 43	2021
			81	Amended	IPSAS 47	2022
			85	Amended	IPSAS 43	2021

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			86	Amended Amended Amended	IPSAS 43 IPSAS 45 IPSAS 46	2021 2022 2022
			86(d)	Deleted	IPSAS 46	2022
			87	Amended	IPSAS 44 IPSAS 46	2022
			88	Amended	IPSAS 43	2021
			89	Amended Amended Amended	IPSAS 43 IPSAS 45 IPSAS 46	2021 2022 2022
			89A	New	IPSAS 46	
			89B	New	IPSAS 46	
			89C	New	IPSAS 46	
			89D	New	IPSAS 46	
			89E	New	IPSAS 46	
			89F	New	IPSAS 46	
			90	Amended	IPSAS 44 IPSAS 45 IPSAS 46	2022
			97	Amended	IPSAS 46	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			100A	New	IPSAS 43	
			101H	New	IPSAS 43	
			101I	New	IPSAS 44	
			101J	New	IPSAS 45	
			101K	New	IPSAS 46	
			101L	New	IPSAS 47	
IPSAS 17—Property, Plant, and Equipment (revised)	December 2006	January 1, 2008	6	Amended	IPSAS 44	2022
			7	Deleted	IPSAS 43	2021
			8	Amended	IPSAS 43	2021
			19	Amended	IPSAS 43	2021
			41	Deleted	IPSAS 43	2021
			60	Amended	IPSAS 43	2021
			71	Amended	IPSAS 44	2022
			83	Amended	IPSAS 43	2021
			83A	Amended	IPSAS 44 IPSAS 47	2022
			84	Amended	IPSAS 43 IPSAS 47	2021 2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			87	Amended	IPSAS 47	2022	
			88	Amended	IPSAS 44	2022	
			94	Amended	IPSAS 44	2022	
			107R	New	IPSAS 43		
			107T	New	IPSAS 47		
IPSAS 18—Segment Reporting	June 2002	July 1, 2003	27	Amended	IPSAS 47	2022	
			33	Amended	IPSAS 43	2021	
			35	Amended	IPSAS 43	2021	
			37	Amended	IPSAS 45	2022	
			39	Amended	IPSAS 47	2022	
			76F	New	IPSAS 43		
			76G	New	IPSAS 45		
			76H	New	IPSAS 47		
IPSAS 19—Provisions, Contingent Liabilities and Contingent Assets	October 2002	January 1, 2004	6	Amended	IPSAS 44	2022	
			13	Amended	IPSAS 43 IPSAS 47	2021 2022	
			15	Amended	IPSAS 47	2022	
			27	Amended	IPSAS 45	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			107	Amended	IPSAS 47	2022	
			111L	New	IPSAS 43		
			111M	New	IPSAS 44		
			111N	New	IPSAS 45		
			111O	New	IPSAS 47		
			IG13	Deleted	IPSAS 43	2021	
			IG16	Amended	IPSAS 45	2022	
IPSAS 20—Related Party Disclosures	October 2002	January 1, 2004					
IPSAS 21—Impairment of Non-Cash-Generating Assets	December 2004	January 1, 2006	2	Amended	IPSAS 44 IPSAS 46 IPSAS 47	2022	
			8	Amended	IPSAS 44 IPSAS 47	2022	
			10	Amended	IPSAS 46	2022	
			10A	New	IPSAS 46		
			12	Amended	IPSAS 45	2022	
			27	Amended	IPSAS 44	2022	
			29	Amended	IPSAS 46	2022	



IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			54	Amended	IPSAS 45	2022	
			54A	Amended	IPSAS 45	2022	
			69	Amended	IPSAS 45	2022	
			69A	Amended	IPSAS 45	2022	
			75	Amended	IPSAS 45	2022	
			82K	New	IPSAS 44		
			82L	New	IPSAS 45		
			82M	New	IPSAS 46		
			82N	New	IPSAS 47		
IPSAS 22—Disclosure of Information About the General Government Sector	December 2006	January 1, 2008	32	Amended	IPSAS 46	2022	
			47G	New	IPSAS 46		
IPSAS 23—Revenue from Non-Exchange Transactions (Taxes and Transfers)	December 2006	June 30, 2008	13	Amended	IPSAS 45	2022	
			42	Amended	IPSAS 45 IPSAS 46	2022	
			43	Amended	IPSAS 45	2022	
			43A	New	IPSAS 45	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			83	Amended	IPSAS 45	2022	
			97	Amended	IPSAS 45	2022	
			124H	New	IPSAS 45	2022	
			124I	New	IPSAS 46	2022	
			IG23	Amended	IPSAS 45	2022	
			IG58	Amended	IPSAS 45	2022	
IPSAS 24—Presentation of Budget Information in Financial Statements	December 2006	January 1, 2009					
IPSAS 26 — Impairment of Cash-Generating Assets	February 2008	April 1, 2009	2	Amended	IPSAS 44 IPSAS 47	2022	
			8	Amended	IPSAS 44 IPSAS 46 IPSAS 47	2022	
			10	Amended	IPSAS 46	2022	
			10A	New	IPSAS 46		
			13	Amended	IPSAS 46	2022	
			25	Amended	IPSAS 44	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
					IPSAS 46	
			29	Amended	IPSAS 47	2022
			31	Amended	IPSAS 46	2022
			32	Amended	IPSAS 46	2022
			33	Amended	IPSAS 46	2022
			34	Amended	IPSAS 46	2022
			35	Amended	IPSAS 46	2022
			36	Amended	IPSAS 46	2022
			38	Deleted	IPSAS 46	2022
			39	Deleted	IPSAS 46	2022
			40	Deleted	IPSAS 46	2022
			41	Amended	IPSAS 46	2022
			42	Amended	IPSAS 46	2022
			66	Amended	IPSAS 46	2022
			66A	New	IPSAS 46	
			73	Amended	IPSAS 45	2022
			73A	Amended	IPSAS 45	2022
			78	Amended	IPSAS 46	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			85	Amended	IPSAS 46	2022
			87	Amended	IPSAS 46	2022
			89	Amended	IPSAS 46	2022
			92	Amended	IPSAS 46	2022
			94	Amended	IPSAS 46	2022
			100	Amended	IPSAS 46	2022
			104	Amended	IPSAS 46	2022
			108	Amended	IPSAS 45	2022
			108A	Amended	IPSAS 45	2022
			118	Amended	IPSAS 45	2022
			120	Amended	IPSAS 46	2022
			123	Amended	IPSAS 46	2022
			126M	New	IPSAS 44	
			126N	New	IPSAS 45	
			126O	New	IPSAS 46	
			126P	New	IPSAS 47	
			IG13	Amended	IPSAS 46	2022
			IG24	Amended	IPSAS 46	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IG25	Amended	IPSAS 46	2022	
			IG27	Amended	IPSAS 46	2022	
			IG29	Amended	IPSAS 46	2022	
IPSAS 27—Agriculture	December 2009	April 1, 2011	3	Amended	IPSAS 43 IPSAS 45	2021 2022	
			4	Amended	IPSAS 45	2022	
			6	Amended	IPSAS 45	2022	
			14	Deleted	IPSAS 46	2022	
			19	Amended	IPSAS 46	2022	
			20	Amended	IPSAS 46	2022	
			21	Deleted	IPSAS 46	2022	
			22	Deleted	IPSAS 46	2022	
			23	Deleted	IPSAS 46	2022	
			24	Deleted	IPSAS 46	2022	
			25	Deleted	IPSAS 46	2022	
			26	Amended	IPSAS 46	2022	
			27	Deleted	IPSAS 46	2022	
			29	Amended	IPSAS 46	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			34	Amended	IPSAS 44 IPSAS 46	2022
			37	Amended	IPSAS 45	2022
			45	Deleted	IPSAS 46	2022
			46	Deleted	IPSAS 46	2022
			46A	New	IPSAS 46	
			46B	New	IPSAS 46	
			46C	New	IPSAS 46	
			46D	New	IPSAS 46	
			46E	New	IPSAS 46	
			46F	New	IPSAS 46	
			48	Amended	IPSAS 44	2022
			56G	New	IPSAS 43	2021
			56H	New	IPSAS 44	2022
			56I	New	IPSAS 45	2022
			56J	New	IPSAS 46	2022
IPSAS 28—Financial Instruments: Presentation	January 2010	January 1, 2013	60H	New	IPSAS 43	
			60I	New	IPSAS 46	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			60J	New	IPSAS 47	
			AG16	Amended	IPSAS 43	2021
			AG17	Amended	IPSAS 43	2021
			AG21	Amended	IPSAS 47	2022
			AG46	Amended	IPSAS 47	2022
			AG56	Amended	IPSAS 46	2022
IPSAS 29—Financial Instruments: Recognition and Measurement	January 2010	January 1, 2013	125A	Amended	IPSAS 43	2021
IPSAS 30—Financial Instruments: Disclosures	January 2010	January 1, 2013	5A	Amended	IPSAS 47	2022
			8	Amended	IPSAS 46	2022
			30A	New	IPSAS 46	
			30B	New	IPSAS 46	
			30C	New	IPSAS 46	
			30D	New	IPSAS 46	
			30E	New	IPSAS 46	
			30F	New	IPSAS 46	
			30G	New	IPSAS 46	
			30H	New	IPSAS 46	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			30I	New	IPSAS 46		
			31	Deleted	IPSAS 46	2022	
			32	Deleted	IPSAS 46	2022	
			33	Deleted	IPSAS 46	2022	
			34	Amended	IPSAS 46	2022	
			35	Amended	IPSAS 43	2021	
			42A	Amended	IPSAS 47	2022	
			42H	Amended	IPSAS 47	2022	
			42M	Amended	IPSAS 47	2022	
			42N	Amended	IPSAS 47	2022	
			52L	New	IPSAS 43		
			52M	New	IPSAS 46		
			52N	New	IPSAS 47		
			IG15	Amended	IPSAS 46	2022	
			IG16	Amended	IPSAS 46	2022	
IPSAS 31—Intangible Assets	January 2010	April 1, 2011	3	Amended	IPSAS 45	2022	
			6	Amended	IPSAS 43 IPSAS 44 IPSAS 47	2021 2022 2022	



IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			7	Amended	IPSAS 45	2022
			9	Amended	IPSAS 43	2021
			11	Deleted	IPSAS 45	2022
			15	Amended	IPSAS 45	2022
			26	Amended	IPSAS 47	2022
			45	Amended	IPSAS 46	2022
			48	Amended	IPSAS 46	2022
			67	Amended	IPSAS 45	2022
			71	Amended	IPSAS 46	2022
			74	Amended	IPSAS 46	2022
			75	Amended	IPSAS 46	2022
			76	Amended	IPSAS 46	2022
			81	Amended	IPSAS 46	2022
			83	Amended	IPSAS 46	2022
			96	Amended	IPSAS 44	2022
			99	Amended	IPSAS 46	2022
			112	Amended	IPSAS 43	2021
			113	Amended	IPSAS 43 IPSAS 47	2021 2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			115	Amended	IPSAS 47	2022
			116	Amended	IPSAS 44	2022
			117	Amended	IPSAS 44	2022
			121	Amended	IPSAS 46	2022
			123	Amended	IPSAS 46	2022
			123A	New	IPSAS 46	
			123B	New	IPSAS 46	
			123C	New	IPSAS 46	
			123D	New	IPSAS 46	
			123E	New	IPSAS 46	
			123F	New	IPSAS 46	
			124	Amended	IPSAS 46	2022
			132K	New	IPSAS 43	
			132L	New	IPSAS 44	
			132M	New	IPSAS 45	
			132N	New	IPSAS 46	
			132O	New	IPSAS 47	
			AG5	Amended	IPSAS 45	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG6	Amended	IPSAS 43 IPSAS 47	2021 2022
			AG12	New	IPSAS 45	
			AG13	New	IPSAS 45	
			AG14	New	IPSAS 45	
			IE22	Amended	IPSAS 45	2022
IPSAS 32—Service Concession Arrangements: Grantor	October 2011	January 1, 2014	12	Amended	IPSAS 45	2022
			13	Amended	IPSAS 45	2022
			30	Amended	IPSAS 47	2022
			33	Amended	IPSAS 45	2022
			36E	New	IPSAS 43	
			36F	New	IPSAS 45	
			36G	New	IPSAS 47	
			AG11	Amended	IPSAS 45	2022
			AG16	Amended	IPSAS 45	2022
			AG17	Amended	IPSAS 45	2022
AG20	Amended	IPSAS 45	2022			
AG23	Amended	IPSAS 45	2022			

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG24	Amended	IPSAS 45	2022
			AG25	Amended	IPSAS 45	2022
			AG30	Amended	IPSAS 45	2022
			AG33	Amended	IPSAS 45	2022
			AG35	Amended	IPSAS 45	2022
			AG48	Amended	IPSAS 45	2022
			AG49	Amended	IPSAS 45	2022
			AG50	Amended	IPSAS 45	2022
			AG56	Amended	IPSAS 47	2022
			AG64	Amended	IPSAS 47	2022
			IG2	Amended	IPSAS 43	2021
					IPSAS 45	2022
					IPSAS 47	2022
			IG4	Amended	IPSAS 43	2021
					IPSAS 45	2022
					IPSAS 47	2022
			IE6	Amended	IPSAS 45	2022
			IE8	Amended	IPSAS 45	2022
			IE15	Amended	IPSAS 45	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IE17	Amended	IPSAS 45	2022	
			IE22	Amended	IPSAS 45	2022	
			IE30	Amended	IPSAS 45	2022	
			IE39	Amended	IPSAS 45	2022	
IPSAS 33—First-time Adoption of Accrual Basis IPSAS	January 2015	January 1, 2017	9	Amended	IPSAS 46	2022	
			32	Amended	IPSAS 47	2022	
			36	Amended Amended	IPSAS 43 IPSAS 45	2021 2022	
			41	Amended	IPSAS 47	2022	
			41A	New	IPSAS 46		
			41B	New	IPSAS 48		
			42	Amended	IPSAS 47	2022	
			43	Amended	IPSAS 47	2022	
			43A	New	IPSAS 48		
			43B	New	IPSAS 48		
			46	Amended	IPSAS 43	2021	
			47	Amended	IPSAS 43	2021	
			48	Amended	IPSAS 45	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			49	Amended	IPSAS 45	2022
			64	Amended	IPSAS 43 IPSAS 45 IPSAS 46	2021 2022 2022
			64A	New	IPSAS 46	
			65	Amended	IPSAS 46	2022
			66	Amended	IPSAS 45 IPSAS 46	2022 2022
			67	Amended	IPSAS 45 IPSAS 46	2022 2022
			68	Amended	IPSAS 45 IPSAS 46	2022 2022
			69	Amended	IPSAS 45 IPSAS 46	2022 2022
			70	Amended	IPSAS 46	2022
			71	Amended	IPSAS 46	2022
			72	Amended	IPSAS 46	2022
			95	Amended	IPSAS 43	2021
			96	Deleted	IPSAS 43	2021
			96A	New	IPSAS 43	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			96B	New Amended	IPSAS 43 IPSAS 46	2022
			96C	New	IPSAS 43	
			96D	New	IPSAS 43	
			129	Amended	IPSAS 45	2022
			131A	New	IPSAS 44	
			148	Amended	IPSAS 43 IPSAS 46	2021 2022
			152A	New	IPSAS 46	
			152B	New	IPSAS 46	
			152C	New	IPSAS 46	
			152D	New	IPSAS 46	
			152E	New	IPSAS 46	
			152F	New	IPSAS 46	
			154J	New	IPSAS 43	
			154K	New	IPSAS 44	
			154L	New	IPSAS 45	
			154M	New	IPSAS 46	
			154N	New	IPSAS 47	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			154O	New	IPSAS 48	
			IG14	Amended	IPSAS 45	2022
			IG20	Amended	IPSAS 43	2021
			IG21	Amended	IPSAS 43	2021
			IG22	Amended	IPSAS 45	2022
			IG23	Amended	IPSAS 45	2022
			IG42	Amended	IPSAS 46	2022
			IG45	Amended	IPSAS 47	2022
			IG51	Amended	IPSAS 43	2021
			IG52	Amended	IPSAS 43	2021
			IG53	Amended	IPSAS 45	2022
			IG54	Amended	IPSAS 45	2022
			IG55	Amended	IPSAS 45	2022
			IG56	Amended	IPSAS 45	2022
			IG57	Amended	IPSAS 45	2022
			IG58	Amended	IPSAS 45	2022
			IG89A	New	IPSAS 48	
			IG91	Amended	IPSAS 43	2021



IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
					IPSAS 45 IPSAS 47 IPSAS 48	2022 2022 2022	
			Appendix	Amended	IPSAS 45 IPSAS 47	2022	
IPSAS 34—Separate Financial Statements	January 2015	January 1, 2017	12	Amended	IPSAS 44	2022	
			23A	New	IPSAS 46		
			23B	New	IPSAS 46		
			23C	New	IPSAS 46		
			23D	New	IPSAS 46		
			23E	New	IPSAS 46		
			23F	New	IPSAS 46		
			23G	New	IPSAS 46		
			23H	New	IPSAS 46		
			32D	New	IPSAS 44		
			32E	New	IPSAS 46		
IPSAS 35—Consolidated Financial Statements	January 2015	January 1, 2017	79F	New	IPSAS 47		
			AG13	Amended	IPSAS 47	2022	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
IPSAS 36—Investments in Associates and Joint Ventures	January 2015	January 1, 2017	21	Amended	IPSAS 44	2022	
			25A	New	IPSAS 44		
			25B	New	IPSAS 44		
			33	Amended	IPSAS 45	2022	
			51J	New	IPSAS 44		
			51K	New	IPSAS 45		
IPSAS 37—Joint Arrangements	January 2015	January 1, 2017					
IPSAS 38—Disclosures in Interests in Other Entities	January 2015	January 1, 2017	3A	New	IPSAS 44		
			57A	New	IPSAS 46		
			57B	New	IPSAS 46		
			57C	New	IPSAS 46		
			57D	New	IPSAS 46		
			57E	New	IPSAS 46		
			57F	New	IPSAS 46		
61D	New	IPSAS 44					
61E	New	IPSAS 46					

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG12	Amended	IPSAS 44	
			AG16	Amended	IPSAS 44	
			AG16A	New	IPSAS 44	
IPSAS 39—Employee Benefits	July 2016	January 1, 2018	3	Amended	IPSAS 49	2022
			8	Amended	IPSAS 46	2022
			11	Amended	IPSAS 45	2022
			53	Amended	IPSAS 45	2022
			123	Amended	IPSAS 45	2022
			144	Amended	IPSAS 46	2022
			176C	New	IPSAS 45	
			176D	New	IPSAS 46	
			176E	New	IPSAS 49	
			IPSAS 40—Public Sector Combinations	January 2017	January 1, 2019	34
68	Amended	IPSAS 43				2021
71	Amended	IPSAS 43				2021
72	Amended	IPSAS 46				2022
79	Amended	IPSAS 47				2022
82B	New	IPSAS 43				

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			84A	New Amended	IPSAS 43 IPSAS 44	2022
			115	Amended	IPSAS 47	2022
			120	Amended	IPSAS 43	2021
			124	Amended	IPSAS 44	2022
			126E	New	IPSAS 43	
			126F	New	IPSAS 44	
			126G	New	IPSAS 46	
			126H	New	IPSAS 47	
			AG58	Amended	IPSAS 47	2022
			AG72	Deleted	IPSAS 43	2021
			AG73	Deleted	IPSAS 43	2021
			AG74	Deleted	IPSAS 43	2021
			AG76	Amended	IPSAS 43	2021
			AG86	Amended	IPSAS 47	2022
			AG89	Amended	IPSAS 43	2021
			IE163	Amended	IPSAS 47	2022
			IE164	Amended	IPSAS 47 IPSAS 48	2022 2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IE165	Amended	IPSAS 48	2022
			IE167	Amended	IPSAS 45 IPSAS 46	2022 2022
			IE168	Amended	IPSAS 45 IPSAS 46	2022
			IE169	Amended	IPSAS 45	2022
			IE170	Amended	IPSAS 45	2022
			IE171	Amended	IPSAS 45	2022
			IE176	Amended	IPSAS 47	2022
			IE180	Amended	IPSAS 45 IPSAS 46	2022 2022
			IE185	Amended	IPSAS 45 IPSAS 46	2022 2022
			IE192	Amended	IPSAS 45 IPSAS 46 IPSAS 47	2022 2022 2022
			IE224	Amended	IPSAS 43	2021
			IE250	Amended	IPSAS 47	2022
			IE263	Amended	IPSAS 47	2022
			IE264	Amended	IPSAS 47	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
					IPSAS 48	2022
			IE265	Amended	IPSAS 48	2022
			IE266	Deleted	IPSAS 48	2022
			IE278	Amended	IPSAS 46	2022
IPSAS 41—Financial Instruments	August 2018	January 1, 2023	2	Amended	IPSAS 43 IPSAS 47	2021 2022
			3	Amended	IPSAS 47	2022
			9	Amended	IPSAS 46	2022
			37	Amended	IPSAS 47	2022
			45	Amended	IPSAS 47	2022
			60	Amended	IPSAS 47	2022
			66	Amended	IPSAS 46	2022
			67	Deleted	IPSAS 46	2022
			68	Deleted	IPSAS 46	2022
			87	Amended	IPSAS 43 IPSAS 47	2021 2022
			156E	New	IPSAS 43	
			156F	New	IPSAS 46	
			156G	New	IPSAS 47	

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			156H	New	IPSAS 49	
			AG2	Amended	IPSAS 47 IPSAS 49	2022 2022
			AG5	Amended	IPSAS 47	2022
			AG6	Amended	IPSAS 47	2022
			AG31	Amended	IPSAS 46	2022
			AG33	Amended	IPSAS 47	2022
			AG34	Amended	IPSAS 47	2022
			AG38	Amended	IPSAS 46	2022
			AG43	Amended	IPSAS 47	2022
			AG44	Amended	IPSAS 47	2022
			AG114	Amended	IPSAS 47	2022
			AG115	Amended	IPSAS 46	2022
			AG117	Amended	IPSAS 46	2022
			AG124	Amended	IPSAS 47	2022
			AG125	Amended	IPSAS 47	2022
			AG129	Amended	IPSAS 47	2022
			AG132	Amended	IPSAS 47	2022
			AG133	Amended	IPSAS 47	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG143A	New	IPSAS 46	
			AG143B	New	IPSAS 46	
			AG143C	New	IPSAS 46	
			AG143D	New	IPSAS 46	
			AG143E	New	IPSAS 46	
			AG143F	New	IPSAS 46	
			AG143G	New	IPSAS 46	
			AG143H	New	IPSAS 46	
			AG143I	New	IPSAS 46	
			AG143J	New	IPSAS 46	
			AG143K	New	IPSAS 46	
			AG143L	New	IPSAS 46	
			AG143M	New	IPSAS 46	
			AG143N	New	IPSAS 46	
			AG143O	New	IPSAS 46	
			AG143P	New	IPSAS 46	
			AG143Q	New	IPSAS 46	
			AG143R	New	IPSAS 46	



IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			AG143S	New	IPSAS 46	
			AG143T	New	IPSAS 46	
			AG143U	New	IPSAS 46	
			AG143V	New	IPSAS 46	
			AG143W	New	IPSAS 46	
			AG143X	New	IPSAS 46	
			AG143Y	New	IPSAS 46	
			AG143Z	New	IPSAS 46	
			AG143AA	New	IPSAS 46	
			AG143AB	New	IPSAS 46	
			AG144	Deleted	IPSAS 46	2022
			AG145	Deleted	IPSAS 46	2022
			AG146	Deleted	IPSAS 46	2022
			AG147	Deleted	IPSAS 46	2022
			AG148	Deleted	IPSAS 46	2022
			AG149	Deleted	IPSAS 46	2022
			AG150	Deleted	IPSAS 46	2022
			AG151	Deleted	IPSAS 46	2022

IPSAS	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			AG152	Deleted	IPSAS 46	2022	
			AG153	Deleted	IPSAS 46	2022	
			AG154	Deleted	IPSAS 46	2022	
			AG155	Deleted	IPSAS 46	2022	
			AG158	Amended	IPSAS 47	2022	
			AG198	Amended	IPSAS 43	2022	
			AG210	Amended	IPSAS 43	2022	
			IE154	Amended	IPSAS 47	2022	
			IE155	Amended	IPSAS 47	2022	
			G.1	Amended	IPSAS 47	2022	
IPSAS 42—Social Benefits	January 2019	January 1, 2023	12	Amended	IPSAS 46	2022	
			35B	New	IPSAS 46		
			AG17	Amended	IPSAS 46	2022	
			IG2	Amended	IPSAS 48	2022	

**Table B: List of IPSAS not yet Effective as at January 1, 2024**

IPSAS	Issued	Original Effective Date On or After	Other IPSAS Affected
IPSAS 43—Leases	January 2022	January 1, 2025	IPSAS 2 IPSAS 4 IPSAS 5 IPSAS 12 IPSAS 16 IPSAS 17 IPSAS 18 IPSAS 19 IPSAS 27 IPSAS 28 IPSAS 30 IPSAS 31 IPSAS 32 IPSAS 33 IPSAS 40 IPSAS 41
IPSAS 44—Non-current Assets Held for Sale and Discontinued Operations	May 2022	January 1, 2025	IPSAS 1 IPSAS 2 IPSAS 14 IPSAS 16 IPSAS 17 IPSAS 19 IPSAS 21 IPSAS 26

IPSAS	Issued	Original Effective Date On or After	Other IPSAS Affected
			IPSAS 27 IPSAS 31 IPSAS 33 IPSAS 34 IPSAS 35 IPSAS 36 IPSAS 38 IPSAS 40 IPSAS 43
IPSAS 45—Property, Plant, and Equipment	May 2023	January 1, 2025	IPSAS 1 IPSAS 2 IPSAS 3 IPSAS 4 IPSAS 9 IPSAS 12 IPSAS 16 IPSAS 18 IPSAS 19 IPSAS 21 IPSAS 23 IPSAS 26 IPSAS 27 IPSAS 31 IPSAS 32 IPSAS 33 IPSAS 36

IPSAS	Issued	Original Effective Date On or After	Other IPSAS Affected
			IPSAS 39 IPSAS 40 IPSAS 41 IPSAS 43 IPSAS 44
IPSAS 46—Measurement	May 2023	January 1, 2025	IPSAS 1 IPSAS 3 IPSAS 4 IPSAS 9 IPSAS 10 IPSAS 12 IPSAS 16 IPSAS 18 IPSAS 19 IPSAS 21 IPSAS 22 IPSAS 23 IPSAS 26 IPSAS 27 IPSAS 28 IPSAS 30 IPSAS 31 IPSAS 32 IPSAS 33 IPSAS 34 IPSAS 36 IPSAS 38

IPSAS	Issued	Original Effective Date On or After	Other IPSAS Affected
			IPSAS 39 IPSAS 40 IPSAS 41 IPSAS 42 IPSAS 43
IPSAS 47—Revenue	May 2023	January 1, 2026	IPSAS 1 IPSAS 2 IPSAS 4 IPSAS 5 IPSAS 9 IPSAS 12 IPSAS 16 IPSAS 17 IPSAS 18 IPSAS 19 IPSAS 21 IPSAS 24 IPSAS 26 IPSAS 27 IPSAS 28 IPSAS 29 IPSAS 30 IPSAS 31 IPSAS 32 IPSAS 33 IPSAS 35

IPSAS	Issued	Original Effective Date On or After	Other IPSAS Affected
			IPSAS 40 IPSAS 41 IPSAS 43 IPSAS 44 IPSAS 45
IPSAS 48—Transfer Expenses	May 2023	January 1, 2026	IPSAS 4 IPSAS 12 IPSAS 33 IPSAS 40 IPSAS 42
IPSAS 49—Retirement Benefit Plans	November 2023	January 1, 2026	IPSAS 39 IPSAS 41

**Table C: List of IPSAS no Longer Effective at January 1, 2024**

This Table is a list of those IPSAS that are no longer applicable as they have been superseded and/or removed.

IPSAS	Issued	Original -Effective Date On or After	Reason and Date No Longer Effective
IPSAS 6—Consolidated and Separate Financial Statements (revised)	December 2006	January 1, 2008	IPSAS 6 is superseded by IPSAS 34–35 from periods beginning on or after January 1, 2017.
IPSAS 7—Investments in Associates (revised)	December 2006	January 1, 2008	IPSAS 7 is superseded by IPSAS 36 from periods beginning on or after January 1, 2017.
IPSAS 8—Interests in Joint Ventures (revised)	December 2006	January 1, 2008	IPSAS 8 is superseded by IPSAS 37 from periods beginning on or after January 1, 2017.
IPSAS 15—Financial Instruments: Disclosure and Presentation	December 2001	January 1, 2003	IPSAS 15 is superseded by IPSAS 28–30 from periods beginning on or after January 1, 2013.
IPSAS 25—Employee Benefits	February 2008	January 1, 2011	IPSAS 25 is superseded by IPSAS 39 from periods beginning on or after January 1, 2018.