

**INTERNATIONAL PUBLIC SECTOR
ACCOUNTING STANDARDS™**

ACCRUAL IPSAS STANDARDS ON ISSUE AS AT JANUARY 31, 2025

IPSAS®

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Accrual IPSAS Standards Issued as at January 31, 2025

Table A: List of IPSAS Standards effective as at January 1, 2025

The 2025 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 Standards	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, <i>Presentation of Financial Statements</i> (revised)	December 2006	January 1, 2008	50	Amended	IPSAS 47	2022
			70	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			80	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			82	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			83A	New	<i>Improvements to IPSAS, 2023</i>	
			83B	New	<i>Improvements to IPSAS, 2023</i>	
			84	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			85	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			86A	New	<i>Improvements to IPSAS, 2023</i>	
			87	Amended	<i>Improvements to IPSAS, 2023</i>	2024
			87A	New	<i>Improvements to IPSAS, 2023</i>	
			87B	New	<i>Improvements to IPSAS, 2023</i>	
			87C	New	<i>Improvements to IPSAS, 2023</i>	
			88	Amended		IPSAS 47

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			94	Amended	IPSAS 47	2022	
			135	Amended	IPSAS 47	2022	
			153Q	New	IPSAS 47		
			153R	New	<i>Improvements to IPSAS, 2023</i>		
IPSAS 2, Cash Flow Statements	May 2000	July 1, 2001	21	Amended	IPSAS 47	2022	
			22	Amended	IPSAS 47	2022 2022	
			63K	New	IPSAS 47		
			IE	Amended	IPSAS 47	2024	
IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors (revised)	December 2006	January 1, 2008					
IPSAS 4, The Effects of Changes in Foreign Exchange Rates (revised)	April 2008	January 1, 2010	11	Amended	IPSAS 47	2022	
			17	Amended	IPSAS 48	2022	
			71I	New	IPSAS 47		
			71J	New	IPSAS 48		
			IE4	Amended	IPSAS 47	2022	
			IE7	Amended	IPSAS 47	2022	

IPSAS Standards	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 5, <i>Borrowing Costs</i>	May 2000	July 1, 2001	26	Amended	IPSAS 47	2022	
			42G	New	IPSAS 47		
IPSAS 9, <i>Revenue from Exchange Transactions</i>	July 2001	July 1, 2002					
IPSAS 10, <i>Financial Reporting in Hyper-inflationary Economies</i>	July 2001	July 1, 2002	38H	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			A1	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			A2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			A3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			A4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
IPSAS 11, <i>Construction Contracts</i>	July 2001	July 1, 2002					
IPSAS 12, <i>Inventories</i> (revised)	December 2006	January 1, 2008	2	Amended	IPSAS 47	2022	
			9	Amended	IPSAS 47	2022	
			11	Amended	IPSAS 47 IPSAS 48	2022 2022	
			17	Amended	IPSAS 48	2022	
			28	Deleted	IPSAS 47	2022	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			39	Amended	IPSAS 47	2022
			43	Amended	IPSAS 48	2022
			44	Amended	IPSAS 48	2022
			48	Amended	IPSAS 47	2022
			51L	New	IPSAS 47	
			51J	New	IPSAS 48	
			51K	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			52A	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			52B	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			52C	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			A1	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			A2	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			A3	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			A4	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A5	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A6	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A7	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A8	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A9	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A10	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A11	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A12	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A13	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A14	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			A15	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			A16	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
IPSAS 14, <i>Events After the Reporting Date</i> (revised)	December 2006	January 1, 2008					
IPSAS 16, <i>Investment Property</i> (revised)	December 2006	January 1, 2008	13	Amended	IPSAS 47	2022	
			78	Amended	IPSAS 47	2022	
			81	Amended	IPSAS 47	2022	
			101L	New	IPSAS 47		
IPSAS 18, <i>Segment Reporting</i>	June 2002	July 1, 2003	27	Amended	IPSAS 47	2022	
			39	Amended	IPSAS 47	2022	
			76H	New	IPSAS 47		

IPSAS Standards	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 19, Provisions, Contingent Liabilities and Contingent Assets	October 2002	January 1, 2004	13	Amended	IPSAS 47	2022	
			15	Amended	IPSAS 47	2022	
			107	Amended	IPSAS 47	2022	
			110B	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			111O	New	IPSAS 47		
			111P	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B1	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B5	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B6	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			B7	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			B8	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C1	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C5	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C6	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C7	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C8	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			C9	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment	
			C-10	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			C-11	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			C-12	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			C-13	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE1	Amended	Amendments to IPSAS Standards: Specific IFRIC Interpretations	2024
			IE2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE5	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE6	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE7	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IE8	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE9	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE10	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE11	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE12	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE13	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE14	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE15	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE16	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE17	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE18	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IE19	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			IE20	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
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 47	2022	
			8	Amended	IPSAS 47	2022	
			82N	New	IPSAS 47		
IPSAS 22, Disclosure of Information About the General Government Sector	December 2006	January 1, 2008					
IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers)	December 2006	June 30, 2008					
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 47	2022	
			8	Amended	IPSAS 47	2022	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			29	Amended	IPSAS 47	2022	
			126P	New	IPSAS 47		
IPSAS 27, <i>Agriculture</i>	December 2009	April 1, 2011					
IPSAS 28, <i>Financial Instruments: Presentation</i>	January 2010	January 1, 2013	60J	New	IPSAS 47		
			AG21	Amended	IPSAS 47	2022	
			AG46	Amended	IPSAS 47	2022	
IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i>	January 2010	January 1, 2013					
IPSAS 30, <i>Financial Instruments: Disclosures</i>	January 2010	January 1, 2013	5A	Amended	IPSAS 47	2022	
			42A	Amended	IPSAS 47	2022	
			42H	Amended	IPSAS 47	2022	
			42M	Amended	IPSAS 47	2022	
			42N	Amended	IPSAS 47	2022	
			52N	New	IPSAS 47		
IPSAS 31, <i>Intangible Assets</i>	January 2010	April 1, 2011	3	Amended	IPSAS 50	2024	
			6	Amended	IPSAS 47	2022	
			7	Amended	IPSAS 45	2022	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			26	Amended	IPSAS 47	2022
			113	Amended	IPSAS 47	2022
			115	Amended	IPSAS 47	2022
			132O	New	IPSAS 47	
			132P	New	IPSAS 50	
			AG6	Amended	IPSAS 47	2022
IPSAS 32, <i>Service Concession Arrangements: Grantor</i>	October 2011	January 1, 2014	30	Amended	IPSAS 47	2022
			36G	New	IPSAS 47	
			AG56	Amended	IPSAS 47	2022
			AG64	Amended	IPSAS 47	2022
			IG2	Amended	IPSAS 47	2022
			IG4	Amended	IPSAS 47	2022
			32	Amended	IPSAS 47	2022
IPSAS 33, <i>First-time Adoption of Accrual Basis IPSAS</i>	January 2015	January 1, 2017	41	Amended	IPSAS 47	2022
			41B	New	IPSAS 48	
			42	Amended	IPSAS 47	2022
			43	Amended	IPSAS 47	2022

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			43A	New	IPSAS 48		
			43B	New	IPSAS 48		
			62D	New	IPSAS 50		
			62E	New	IPSAS 50		
			62F	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			62G	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			154N	New	IPSAS 47		
			154O	New	IPSAS 48		
			154P	New	IPSAS 50		
			154Q	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>		
			IG45	Amended	IPSAS 47		2022
			IG89A	New	IPSAS 48		
			IG91	Amended	IPSAS 47 IPSAS 48		2022 2022
			Appendix	Amended	IPSAS 47		2022
IPSAS 34, Separate Financial Statements	January 2015	January 1, 2017					

IPSAS Standards	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 35, Consolidated Financial Statements	January 2015	January 1, 2017	79F	New	IPSAS 47	
			AG13	Amended	IPSAS 47	2022
IPSAS 36, Investments in Associates and Joint Ventures	January 2015	January 1, 2017				
IPSAS 37, Joint Arrangements	January 2015	January 1, 2017				
IPSAS 38, Disclosures in Interests in Other Entities	January 2015	January 1, 2017				
IPSAS 39, Employee Benefits	July 2016	January 1, 2018	3	Amended	IPSAS 49	2022
			175A	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			176E	New	IPSAS 49	
			176F	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA1	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
AA3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations				
AA4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations				

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			AA5	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA6	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA7	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA8	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA9	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA10	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA11	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA12	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA13	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA14	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			AA15	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment	
			AA16	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA17	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA18	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA19	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA20	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA21	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA22	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			AA23	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE1	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE2	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE3	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IE4	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE5	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE6	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE7	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE8	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE9	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE10	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE11	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE12	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE13	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE14	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			
			Paras not yet Effective	How Affected	Origin of Amendment	Handbook with Original Para
			IE15	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE16	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE17	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE18	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE19	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE20	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE21	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE22	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE23	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE24	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	
			IE25	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IE26	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
IPSAS 40, <i>Public Sector Combinations</i>	January 2017	January 1, 2019	34	Amended	IPSAS 47		2022
			79	Amended	IPSAS 47		2022
			115	Amended	IPSAS 47		2022
			126H	New	IPSAS 47		
			AG58	Amended	IPSAS 47		2022
			AG86	Amended	IPSAS 47		2022
			IE163	Amended	IPSAS 47		2022
			IE164	Amended	IPSAS 47 IPSAS 48		2022 2022
			IE165	Amended	IPSAS 48		2022
			IE176	Amended	IPSAS 47		2022
			IE192	Amended	IPSAS 47		2022
			IE250	Amended	IPSAS 47		2022
			IE263	Amended	IPSAS 47		2022
			IE264	Amended	IPSAS 47 IPSAS 48		2022 2022
IE265	Amended	IPSAS 48		2022			

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IE266	Deleted	IPSAS 48	2022	
IPSAS 41, <i>Financial Instruments</i>	August 2018	January 1, 2023	2	Amended	IPSAS 47	2022	
			3	Amended	IPSAS 47	2022	
			37	Amended	IPSAS 47	2022	
			45	Amended	IPSAS 47	2022	
			60	Amended	IPSAS 47	2022	
			87	Amended	IPSAS 47	2022	
			156G	New	IPSAS 47		
			156H	New	IPSAS 49		
			AG2	Amended	IPSAS 47	2022	
					IPSAS 49	2022	
			AG5	Amended	IPSAS 47	2022	
			AG6	Amended	IPSAS 47	2022	
			AG33	Amended	IPSAS 47	2022	
			AG34	Amended	IPSAS 47	2022	
AG43	Amended	IPSAS 47	2022				
AG44	Amended	IPSAS 47	2022				
AG114	Amended	IPSAS 47	2022				
AG124	Amended	IPSAS 47	2022				

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective			Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment	
			AG125	Amended	IPSAS 47	2022
			AG129	Amended	IPSAS 47	2022
			AG132	Amended	IPSAS 47	2022
			AG133	Amended	IPSAS 47	2022
			AG158	Amended	IPSAS 47	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	IG2	Amended	IPSAS 48	2022
IPSAS 43, Leases	January 2022	January 1, 2025	6	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			18A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			18B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			18C	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			18D	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			26A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			26B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			26C	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			29A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			30	Amended	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			54	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			64A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			71A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			81A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			96A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			96B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			97A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			97B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			103G	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			101A	New	Improvements to IPSAS, 2023		
			103F	New	Improvements to IPSAS, 2023		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			103G	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			103H	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		
			109	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			117A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			117B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			117C	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			117D	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			117E	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			117F	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			118	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			120	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			AG32A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			AG60	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			AG61	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			AG62	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			126C	New	Improvements to IPSAS, 2023		
			IG1	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		

IPSAS Standards	Issued	Original Effective Date On or After	Paragraphs Not Yet Effective				Handbook with Original Para
			Paras not yet Effective	How Affected	Origin of Amendment		
			IG2	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			IE2A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			IE2B	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			IE5	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets	2024	
			IE10A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		
			IE11	Amended	Improvements to IPSAS, 2023	2024	
			IE11	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets	2024	
			IE12	New	Improvements to IPSAS, 2023		
			IE13	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets		

IPSAS Standards	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 44, <i>Non-Current Assets Held for Sale and Discontinued Operations</i>	May 2022	January 1, 2025					
IPSAS 45, <i>Property, Plant, and Equipment</i>	May 2023	January 1, 2025	3	Amended	IPSAS 50	2024	
			25	Amended	Amendments to IPSAS Standards: Specific IFRIC Interpretations	2024	
			85B	New	IPSAS 50		
IPSAS 46, <i>Measurement</i>	May 2023	January 1, 2025	85C	New	Amendments to IPSAS Standards: Specific IFRIC Interpretations		

Table B: List of IPSAS Standards not yet Effective as at January 1, 2025

IPSAS Standards	Issued	Original Effective Date On or After	Other IPSAS Affected
IPSAS 47, <i>Revenue</i>	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 40 IPSAS 41 IPSAS 43 IPSAS 44

IPSAS Standards	Issued	Original Effective Date On or After	Other IPSAS Affected
			IPSAS 45
IPSAS 48, <i>Transfer Expenses</i>	May 2023	January 1, 2026	IPSAS 4 IPSAS 12 IPSAS 33 IPSAS 40 IPSAS 42
IPSAS 49, <i>Retirement Benefit Plans</i>	November 2023	January 1, 2026	IPSAS 39 IPSAS 41
IPSAS 50, <i>Exploration for and Evaluation of Mineral Resources</i>	November 2024	January 1, 2027	IPSAS 31 IPSAS 33 IPSAS 45

Table C: List of IPSAS Standards no Longer Effective at January 1, 2025

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

IPSAS Standards	Issued	Original Effective Date On or After	Reason and Date No Longer Effective
IPSAS 6, <i>Consolidated and Separate Financial Statements</i> (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, <i>Investments in Associates</i> (revised)	December 2006	January 1, 2008	IPSAS 7 is superseded by IPSAS 36 from periods beginning on or after January 1, 2017.
IPSAS 8, <i>Interests in Joint Ventures</i> (revised)	December 2006	January 1, 2008	IPSAS 8 is superseded by IPSAS 37 from periods beginning on or after January 1, 2017.
IPSAS 13, <i>Leases</i>	December 2001	January 1, 2008	IPSAS 13 is superseded by IPSAS 43 from periods beginning on or after January 1, 2025.
IPSAS 15, <i>Financial Instruments: Disclosure and Presentation</i>	December 2001	January 1, 2003	IPSAS 15 is superseded by IPSAS 28–30 from periods beginning on or after January 1, 2013.
IPSAS 17, <i>Property, Plant, and Equipment</i>	December 2001	January 1, 2008	IPSAS 17 is superseded by IPSAS 45 from periods beginning on or after January 1, 2025.
IPSAS 25, <i>Employee Benefits</i>	February 2008	January 1, 2011	IPSAS 25 is superseded by IPSAS 39 from periods beginning on or after January 1, 2018.