

IPSAS® ACCOUNTING STANDARDS

IPSAS ACCOUNTING STANDARDS ISSUED AS OF JANUARY 31, 2026

IPSAS®

International Federation of Accountants®
570 Lexington Avenue
New York, New York 10022 USA

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Published by:



IPSAS Accounting Standards Issued as of January 31, 2026

Table A: List of IPSAS Accounting Standards effective as of January 1, 2026

The 2026 Handbook includes all IPSAS Accounting Standards. IPSAS Accounting Standards show the latest amended text. Where an IPSAS Accounting Standard includes paragraphs that are not yet effective these paragraphs are listed.

IPSAS Accounting 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	7	Amended	<i>Definition of Material</i>	2025
			12A	New	<i>Definition of Material</i>	
			13	Amended	<i>Definition of Material</i>	2025
			13A	New	<i>Definition of Material</i>	
			88	Amended	IPSAS 51	2025
			92	Amended	IPSAS 51	2025
			107	Amended	IPSAS 51	2025
			134	Amended	IPSAS 51	2025
			153S	New	<i>Definition of Material</i>	
			153T	New	IPSAS 51	
			154	Amended	IPSAS 33 (2025)	2025
			64	Amended	IPSAS 33 (2025)	2025
IPSAS 2, <i>Cash Flow Statements</i>	May 2000	July 1, 2001				

IPSAS Accounting 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 3, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> (revised)	December 2006	January 1, 2008	7	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement Definition of Material	2025
			8	Deleted	Definition of Material	2025
			22	Amended	IPSAS 51	2025
			37	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			37A	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			39	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			39A	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			40	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			40A	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025

IPSAS Accounting 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
			43	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			53	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			59G	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			59H	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			59I	New	<i>Definition of Material</i>	
			59J	New	IPSAS 51	
			60	Amended	IPSAS 33 (2025)	2025
			IG14–IG17	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			IG18–IG21	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			72	Amended	IPSAS 33 (2025)	2025
IPSAS 4, <i>The Effects of Changes in Foreign Exchange Rates</i> (revised)	April 2008	January 1, 2010				

IPSAS Accounting 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 5, <i>Borrowing Costs</i>	May 2000	July 1, 2001	43	Amended	IPSAS 33 (2025)	2025
IPSAS 10, <i>Financial Reporting in Hyper-inflationary Economies</i>	July 2001	July 1, 2002	39	Amended	IPSAS 33 (2025)	2025
IPSAS 12, <i>Inventories</i> (revised)	December 2006	January 1, 2008	1	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			4	Amended	IPSAS 51	2025
			9	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			16	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			17	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			17A	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			31	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			40	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			43	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			50A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			50C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			50D	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			50E	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			51K	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			51L	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			51M	New	IPSAS 51	
			52	Amended	IPSAS 33 (2025)	2025

IPSAS Accounting 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
			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–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	5	Amended	<i>Definition of Material</i>	2025
			30	Amended	<i>Definition of Material</i>	2025
			32H	New	<i>Definition of Material</i>	
			33	Amended	IPSAS 33 (2025)	2025
IPSAS 16, <i>Investment Property</i> (revised)	December 2006	January 1, 2008	6	Amended	IPSAS 51	2025
			89A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			89C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			101M	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			101N	New	IPSAS 51	
			102	Amended	IPSAS 33 (2025)	2025
			77	Amended	IPSAS 33 (2025)	2025
IPSAS 18, Segment Reporting	June 2002	July 1, 2003				
IPSAS 19, Provisions, Contingent Liabilities and Contingent Assets	October 2002	January 1, 2004	18	Amended	<i>Definition of Material</i>	2025
			87	Amended	<i>Definition of Material</i>	2025
			111Q	New	<i>Definition of Material</i>	
			112	Amended	IPSAS 33 (2025)	2025
IPSAS 20, Related Party Disclosures	October 2002	January 1, 2004	4	Amended	<i>Definition of Material</i>	2025
			22	Amended	<i>Definition of Material</i>	2025
			42F	New	<i>Definition of Material</i>	
			43	Amended	IPSAS 33 (2025)	2025
IPSAS 21, Impairment of Non-Cash-Generating Assets	December 2004	January 1, 2006	10A`	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			14	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			35	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			36	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			37	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			38	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			39	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			39B	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			39C	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	

IPSAS Accounting 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
			40	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			41	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			42	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			43	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			44	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			45	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			46	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			47	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			48	Deleted	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			49	Deleted	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			50	Deleted	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			67	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			77	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			82O	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			83	Amended	IPSAS 33 (2025)	2025
			IG8	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			IG9	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	

IPSAS Accounting 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
			IE1–IE16	Deleted	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			IE17–IE48	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
IPSAS 22, <i>Disclosure of Information About the General Government Sector</i>	December 2006	January 1, 2008	48	Amended	IPSAS 33 (2025)	2025
IPSAS 24, <i>Presentation of Budget Information in Financial Statements</i>	December 2006	January 1, 2009	55	Amended	IPSAS 33 (2025)	2025
IPSAS 26, <i>Impairment of Cash-Generating Assets</i>	February 2008	April 1, 2009	127	Amended	IPSAS 33 (2025)	2025
IPSAS 27, <i>Agriculture</i>	December 2009	April 1, 2011	3	Amended	IPSAS 51	2025
			46A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			46C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			56K	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	

IPSAS Accounting 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
			56L	New	IPSAS 51	
			57	Amended	IPSAS 33 (2025)	2025
IPSAS 28, <i>Financial Instruments: Presentation</i>	January 2010	January 1, 2013	61	Amended	IPSAS 33 (2025)	2025
IPSAS 29, <i>Financial Instruments: Recognition and Measurement</i>	January 2010	January 1, 2013	126	Amended	IPSAS 33 (2025)	2025
IPSAS 30, <i>Financial Instruments: Disclosures</i>	January 2010	January 1, 2013	30A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			30C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			52O	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			53	Amended	IPSAS 33 (2025)	2025
			IG15	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
IPSAS 31, <i>Intangible Assets</i>	January 2010	April 1, 2011	3	Amended	IPSAS 50	2024
			123A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			123C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			132Q	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			133	Amended	IPSAS 33 (2025)	2025
			132P	New	IPSAS 50	
			37	Amended	IPSAS 33 (2025)	2025
IPSAS 32, Service Concession Arrangements: Grantor	October 2011	January 1, 2014				
IPSAS 33, First-time Adoption of Accrual Basis IPSAS	January 2015	January 1, 2017	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>	
			62H	New	IPSAS 51	
			62I	New	IPSAS 51	
			154P	New	IPSAS 50	

IPSAS Accounting 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
			154Q	New	<i>Stripping Costs in the Production Phase of a Surface Mine</i>	
			154R	New	IPSAS 51	
IPSAS 34, <i>Separate Financial Statements</i>	January 2015	January 1, 2017	23A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			23C	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			32F	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			33	Amended	IPSAS 33 (2025)	2025
IPSAS 35, <i>Consolidated Financial Statements</i>	January 2015	January 1, 2017	80	Amended	IPSAS 33 (2025)	2025
IPSAS 36, <i>Investments in Associates and Joint Ventures</i>	January 2015	January 1, 2017	52	Amended	IPSAS 33 (2025)	2025
IPSAS 37, <i>Joint Arrangements</i>	January 2015	January 1, 2017	43	Amended	IPSAS 33 (2025)	2025
IPSAS 38, <i>Disclosures in Interests in Other Entities</i>	January 2015	January 1, 2017	57A	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025

IPSAS Accounting 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
			57C	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			61F	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			62	Amended	IPSAS 33 (2025)	2025
			177	Amended	IPSAS 33 (2025)	2025
IPSAS 39, Employee Benefits	July 2016	January 1, 2018	120	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
IPSAS 40, Public Sector Combinations	January 2017	January 1, 2019	124	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			126C	Amended	IPSAS 33 (2025)	2025
			126I	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			AG91	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025

IPSAS Accounting 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
			AG94	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
IPSAS 41, Financial Instruments	August 2018	January 1, 2023	6	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			18A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			36	Amended	IPSAS 33 (2025)	2025
			156I	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	
			157	Amended	IPSAS 33 (2025)	2025
			AG124	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			AG130	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			AG135	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025

IPSAS Accounting 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
			AG136	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
IPSAS 42, <i>Social Benefits</i>	January 2019	January 1, 2023	IG5	Amended	<i>Definition of Material</i>	2025
IPSAS 43, <i>Leases</i>	January 2022	January 1, 2025	3	Amended	IPSAS 50	2024
			18B	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
			18C	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
			18D	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
			26A	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
			26B	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
			26C	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	

IPSAS Accounting 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
			29A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			54	Amended	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			59	Amended	IPSAS 33 (2025)	2025
			64A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			71A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			79	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			81	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement	2025
			81A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			96A	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	

IPSAS Accounting 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
			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	
			104	Amended	IPSAS 33 (2025)	2025
			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	

IPSAS Accounting 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
			117D	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			117E	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			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	

IPSAS Accounting 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
			AG62	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			IG1	New	Concessionary Leases and Other Arrangements Conveying Rights over Assets	
			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	Concessionary Leases and Other Arrangements Conveying Rights over Assets	2024

IPSAS Accounting 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
			IE13	New	<i>Concessionary Leases and Other Arrangements Conveying Rights over Assets</i>	
IPSAS 44, <i>Non-Current Assets Held for Sale and Discontinued Operations</i>	May 2022	January 1, 2025	59	Amended	IPSAS 33 (2025)	
			85B	New	IPSAS 50	
IPSAS 45, <i>Property, Plant, and Equipment</i>	May 2023	January 1, 2025	3	Amended	IPSAS 51	2025
			79	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			81	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			85D	New	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	
			85E	New	IPSAS 51	2025
			86	Amended	IPSAS 33 (2025)	2025
			AG2	Amended	IPSAS 51	2025
			IG12	Amended	<i>Definition of Material</i>	2025

IPSAS Accounting 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 46, <i>Measurement</i>	May 2023	January 1, 2025	4	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	2025
			7	Amended	IPSAS 33 (2025)	2025
			23	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	2025
			26	Amended	IPSAS 33 (2025)	2025
			56A	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	
			56B	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	
			56C	New	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	
			57	Amended	IPSAS 33 (2025)	2025
			B4	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	2025
			B5	Amended	Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, <i>Measurement</i>	2025

IPSAS Accounting 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
			B6	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			B9	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			A.2.	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			B.4.	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			D.7.	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
			B13	Amended	<i>Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement</i>	2025
IPSAS 47, Revenue	May 2023	January 1, 2026	195	Amended	IPSAS 33 (2025)	2025
IPSAS 48, Transfer Expenses	May 2023	January 1, 2026	63	Amended	IPSAS 33 (2025)	2025
IPSAS 49, Retirement Benefit Plans	November 2023	January 1, 2026	26	Amended	IPSAS 33 (2025)	2025

Table B: List of IPSAS Accounting Standards not yet Effective as of January 1, 2026

IPSAS Accounting Standards	Issued	Original Effective Date On or After	Other IPSAS Accounting Standards Affected
IPSAS 33, <i>First-time Adoption of Accrual Basis IPSAS Standards</i>	November 2025	January 1, 2028	IPSAS 1 IPSAS 2 IPSAS 3 IPSAS 4 IPSAS 5 IPSAS 10 IPSAS 11 IPSAS 12 IPSAS 14 IPSAS 16 IPSAS 18 IPSAS 19 IPSAS 20 IPSAS 21 IPSAS 22 IPSAS 24 IPSAS 26 IPSAS 27 IPSAS 28 IPSAS 29 IPSAS 30 IPSAS 31 IPSAS 32 IPSAS 34 IPSAS 35

				IPSAS 36 IPSAS 37 IPSAS 38 IPSAS 39 IPSAS 40 IPSAS 41 IPSAS 42 IPSAS 43 IPSAS 44 IPSAS 45 IPSAS 46 IPSAS 47 IPSAS 48 IPSAS 49 IPSAS 50
IPSAS 50, <i>Exploration for and Evaluation of Mineral Resources</i>	November 2024	January 1, 2027		IPSAS 31 IPSAS 33 IPSAS 45
IPSAS 51, <i>Tangible Natural Resources Held for Conservation</i>	January 2026	January 1, 2028		IPSAS 1 IPSAS 3 IPSAS 12 IPSAS 16 IPSAS 27 IPSAS 33 IPSAS 45

Table C: List of IPSAS Accounting Standards no Longer Effective as of January 1, 2026

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

IPSAS Accounting 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 9, <i>Revenue from Exchange Transactions</i>	July 2001	July 1, 2002	IPSAS 9 is superseded by IPSAS 47 from periods beginning on or after January 1, 2026.
IPSAS 11, <i>Construction Contracts</i>	July 2001	July 1, 2002	IPSAS 11 is superseded by IPSAS 47 from periods beginning on or after January 1, 2026.
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 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i>	December 2006	June 30, 2008	IPSAS 23 is superseded by IPSAS 47 from periods beginning on or after January 1, 2026.

IPSAS Accounting Standards	Issued	Original Effective Date On or After	Reason and Date No Longer Effective
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.