Inside the 2026 IPSASB Handbook

The Handbook brings together the IPSASB's authoritative Standards and guidance to support transparent, accountable, and globally consistent public sector reporting.

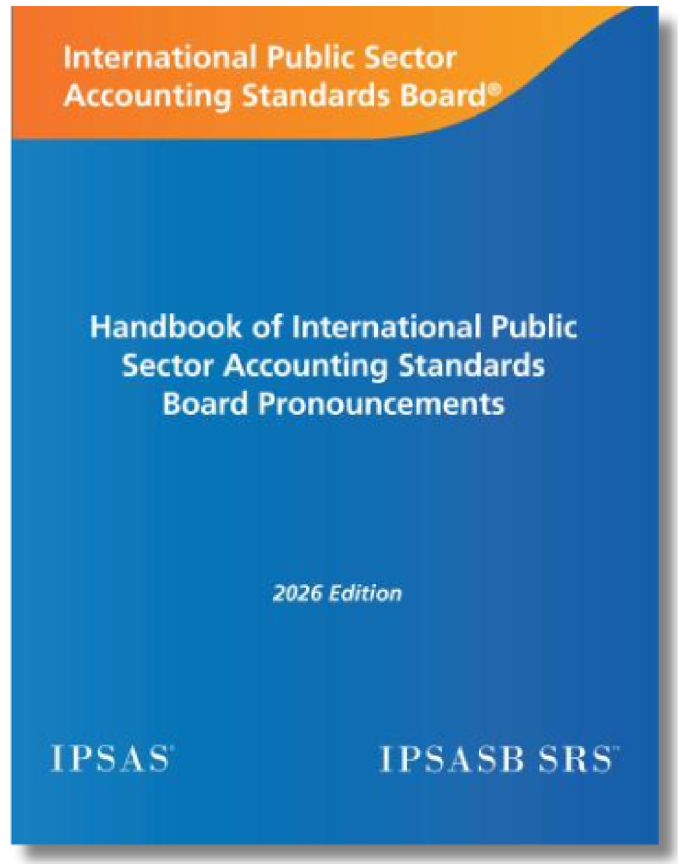
Applicability of the Standards

The Standards are designed to apply to public sector entities that meet all the following criteria:

(a) Are responsible for the delivery of services to benefit the public and/or to redistribute income and wealth;

(b) Mainly finance their activities, directly or indirectly, by means of taxes and/or transfers from other levels of government, social contributions, debt or fees; and

(c) Do not have a primary objective to make profits.



What's Included

Preface to IPSAS® Accounting Standards and IPSASB SRS™ Standards

Sets out the objectives of the International Public Sector Accounting Standards Board (IPSASB®) and explains the scope and authority of IPSAS Accounting Standards and IPSASB SRS Standards.

The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities

Establishes the concepts that are to be applied in developing IPSAS Accounting Standards and IPSASB SRS Standards.

IPSAS Accounting Standards

Authoritative pronouncements that apply to the accrual basis of accounting.

IPSASB SRS Standards

Authoritative pronouncements that apply to sustainability-related information in general purpose financial reports.

RPG™ Guidelines

Non-authoritative pronouncements that provide guidance on good practice in preparing general purpose financial reports that are not financial statements, which public sector entities are encouraged to follow.

Cash Basis IPSAS Standard

Authoritative pronouncement that applies to the cash basis of accounting.

The Cash Basis IPSAS Standard is an important step forward in improving the consistency and comparability of financial reporting under the cash basis of accounting. The IPSASB encourages governments to progress to the accrual basis of accounting and to harmonize national requirements with the IPSAS Accounting Standards prepared for application by entities adopting the accrual basis of accounting.

IPSASB®

Preface to International IPSAS Accounting Standards and IPSASB SRS Standards

The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities

IPSAS Accounting Standards

General Principles	Financial Statements	Accounting Boundaries
IPSAS 3, *Accounting Policies, Changes in Accounting Estimates, and Errors* IPSAS 4, *The Effects of Changes in Foreign Exchange Rates* IPSAS 10, *Reporting in Hyperinflationary Economies* IPSAS 14, *Events after the Reporting Date* IPSAS 33, *First-time Adoption of Accrual Basis International Public Sector Accounting Standards* IPSAS 46, *Measurement*	IPSAS 1, *Presentation of Financial Statements* IPSAS 2, *Cash Flow Statements* IPSAS 22, *Disclosure of Financial Information about the General Government Sector* IPSAS 24, *Presentation of Budget Information in Financial Statements*	IPSAS 34, *Separate Financial Statements* IPSAS 35, *Consolidated Financial Statements* IPSAS 36, *Investments in Associates and Joint Ventures* IPSAS 37, *Joint Arrangements* IPSAS 38, *Disclosure of Interests in Other Entities* IPSAS 40, *Public Sector Combinations*
Financial Assets and Liabilities	**Non-Financial Assets**	
IPSAS 28, *Financial Instruments: Presentation* IPSAS 29, *Financial Instruments: Recognition and Measurement* IPSAS 30, *Financial Instruments: Disclosures* IPSAS 41, *Financial Instruments*	IPSAS 5, *Borrowing Costs* IPSAS 12, *Inventories* IPSAS 16, *Investment Property* IPSAS 21, *Impairment of Non-Cash-Generating Assets* IPSAS 26, *Impairment of Cash-Generating Assets* IPSAS 27, *Agriculture* IPSAS 31, *Intangible Assets* IPSAS 43, *Leases*	IPSAS 44, *Assets Held for Sale and Discontinued Operations* IPSAS 45, *Property, Plant, and Equipment* IPSAS 50, *Exploration for and Evaluation of Mineral Resources* IPSAS 51, *Tangible Natural Resources Held for Conservation*
Revenue and Transfer Expenses	**Other Expenses and Non-Financial Liabilities**	**Disclosure and Other Standards**
IPSAS 47, *Revenue* IPSAS 48, *Transfer Expenses*	IPSAS 19, *Provisions, Contingent Liabilities, and Contingent Assets* IPSAS 32, *Service Concession Arrangements: Grantor* IPSAS 39, *Employee Benefits* IPSAS 42, *Social Benefits* IPSAS 49, *Retirement Benefit Plans*	IPSAS 18, *Segment Reporting* IPSAS 20, *Related Parties*

IPSASB SRS Standards

IPSASB SRS 1, *Climate-related Disclosures*

RPG Guidelines		Cash Basis IPSAS Standard
RPG 1, *Reporting on the Long-Term Sustainability of an Entity's Finances*	RPG 2, *Financial Statement Discussion and Analysis* RPG 3, *Reporting Service Performance Information*	*Financial Reporting Under the Cash Basis of Accounting*