



Public sector standards

Public Sector

Public sector public benefit entities must apply these current accounting standards and other pronouncements issued by the XRB Board or the NZASB for periods beginning on or after 1 July 2014.

Tier 1 and Tier 2
Accounting Standards

Tier 3
Accounting Standards

Tier 4
Accounting Standards

Tier 1 and Tier 2

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Standards

XRB A1 >

Application of the Accounting Standards Framework

XRB A2 >

Meaning of Specified Statutory Size Thresholds

PBE IPSAS 1 >

Presentation of Financial Statements

PBE IPSAS 2 >

Statement of Cash Flows

PBE IPSAS 3 >

Accounting Policies, Changes in Accounting Estimates and Errors

PBE IPSAS 4 >

The Effects of Changes in Foreign Exchange Rates

PBE IPSAS 5 >

Borrowing Costs

PBE IPSAS 6 (PS) ▶

Consolidated and Separate Financial Statements

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Investments in Associates

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Interests in Joint Ventures

PBE IPSAS 9 ▶

Revenue from Exchange Transactions

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Financial Reporting in Hyperinflationary Economies

PBE IPSAS 11 ▶

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Events after the Reporting Date

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Provisions, Contingent Liabilities and Contingent Assets

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PBE FRS 42 >

Prospective Financial Statements

PBE FRS 43 >

Summary Financial Statements

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Service Concession Arrangements: Operator

PBE FRS 46 >

First-time Adoption of PBE Standards by Entities Previously Applying NZ IFRS

PBE FRS 47 >

First-time Adoption of PBE Standards by Entities other than those Previously Applying NZ IFRS

PBE FRS 48 >

Service Performance Reporting

Amendments

2018 Omnibus Amendments to PBE Standards >**Effective Date of PBE IFRS 9 >**

Explanatory Guides

Explanatory Guide (EG A1) >

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

Explanatory Guide (EG A2) >

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

Explanatory Guide (EG A7) >

Tier 1 & 2: Materiality for public benefit entities

Explanatory Guide (EG A10) >

Service Performance Reporting

Tier 3

Standards

XRB A1 >

Application of the Accounting Standards Framework

XRB A2 >

Meaning of Specified Statutory Size Thresholds

PBE SFR-A (PS) >

Tier 3: Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Explanatory Guides

Explanatory Guide (EG A1) >

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

Explanatory Guide (EG A2) >

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

Explanatory Guide (EG A3) >

Tier 3: Applying PBE simple format reporting - Accrual (Public Sector)

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Standards

XRB A1 >

Application of the Accounting Standards Framework

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Meaning of Specified Statutory Size Thresholds

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Tier 4: Public Benefit Entity Simple Format Reporting – Cash (Public Sector)

Explanatory Guides

Explanatory Guide (EG A1) >

Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

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Tier 4: Applying PBE simple format reporting - Cash (Public Sector)

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