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- **Anticipated Audiences:** Entities of government, and other interested parties
- **General Description of Publication Contents:** Contaduria's publication "*Marco Conceptual para la Preparación y Presentación de Información Financiera y Normas para el Reconocimiento, Medición, Revelación y Presentación de los Hechos Económicos del Marco Normativo para Entidades de Gobierno.*" will include a reproduction of the *Handbook of International Public Sector Accounting Pronouncements, 2025 Edition*; some of the extracts will be faithfully reproduced, while others will be adapted as part of Contaduria's convergence process for those in the public sector in Colombia.
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Head of Intellectual Property

(Date)

January 15, 2026

(Date)