

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 55 OF 2021



INVITATION TO COMMENT ON EXPOSURE DRAFTS 188 TO 191 ISSUED BY THE INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD

Issued: 4 June 2021

The Accounting Standards Board (the Board) invites comment on the proposed:

- Conceptual Framework Update: Chapter 7, *Measurement of Assets and Liabilities in Financial Statements* (ED 188);
- International Public Sector Accounting Standard (IPSAS) on *Measurement* (ED 189);
- IPSAS on *Property, Plant and Equipment* (ED 190); and
- IPSAS on *Non-current Assets Held for Sale and Discontinued Operations* (ED 191)

The four Exposure Drafts issued by the International Public Sector Accounting Standards Board are published concurrently for comment locally by the Board. Comment is due locally by **1 October 2021**.

The feedback received as part of the public consultation process will be used to formulate comments to the IPSASB. As a result, all those affected by, or who are interested in the Exposure Draft, are encouraged to provide a written response to the Board.

Responses to the Exposure Drafts should be received by the comment deadline, as indicated above.

Copies of the documents

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board

PO Box 7001

Halfway House

1685

We look forward to receiving your responses.