

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 206 OF 2022



INVITATION TO COMMENT ON EXPOSURE DRAFT ISSUED BY THE ACCOUNTING STANDARDS BOARD

Issued: 18 FEBRUARY 2022

The Accounting Standards Board (the Board) invites comment on the Exposure Draft issued by the International Public Sector Accounting Standards Board (IPSASB) on *Conceptual Framework Update: Chapter 3, Qualitative Characteristics and Chapter 5, Elements in Financial Statements* (ED 197). Comment is due by **17 May 2022**.

Any input received on the proposals in ED 197 will be used in formulating a comment letter to the IPSASB.

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 Draft 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

c/o the Office of the Accountant General

National Treasury

240 Madiba Street

Pretoria

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We look forward to receiving your responses.