

BOARD NOTICE 3 OF 2016**INVITATION TO COMMENT ON ED 142 PROPOSED INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD ON PUBLIC SECTOR COMBINATIONS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 12 FEBRUARY 2016**

The Accounting Standards Board (the Board) invites comment on an Exposure Draft of the International Public Sector Accounting Standards Board (IPSASB) on *Public Sector Combinations*. This Exposure Draft represents the concurrent publication of the proposed International Public Sector Accounting Standard (IPSAS) issued by the IPSASB locally for comment.

As the Board uses the standards issued by the IPSASB to develop Standards of GRAP, it is important to receive comment on any proposals included in this IPSAS prior to it being finalised. Comment received on ED 142 will be used to formulate a response to the IPSASB.

All those affected by, or who are interested in this Exposure Draft, are encouraged to provide a written response to the Board.

Responses to ED 142 should be received by the **11th of June 2016**.

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 74129

Lynwood Ridge

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We look forward to receiving your responses.