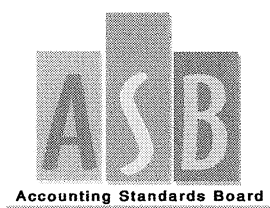


BOARD NOTICE 111 OF 2014**INVITATION TO COMMENT ON AN EXPOSURE DRAFT ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 12 September 2014**

The Accounting Standards Board (the Board) invites comment on an Exposure Draft of the proposed International Public Sector Accounting Standards Board's (IPSASB) Consultation Paper on *The Applicability of IPSASs to Government Business Enterprises and Other Public Sector Entities* (ED 125). Comment received on this Exposure Draft will be used in formulating a response to the IPSASB.

As the Board considers the pronouncements of the IPSASB in formulating South African specific reporting requirements, the input received on this document is a critical part of the standard-setting process. All those affected by, or who are interested in this Exposure Draft, are encouraged to provide a written response to the Board. Responses should be received by the Board by the **5th December 2014**.

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.