

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 133 OF 2020

**INVITATION TO COMMENT ON EXPOSURE DRAFT 186 ON PROPOSED IPSAS 5, BORROWING COSTS – NON-AUTHORITATIVE GUIDANCE****Issued: 06 November 2020**

The Accounting Standards Board (the Board) invites comment on the Exposure Draft on *Proposed IPSAS 5, Borrowing Costs – Non-Authoritative Guidance* (ED 186). This is a concurrent Exposure Draft of proposed changes issued by the International Public Sector Accounting Standards Board to IPSAS 5 for comment. Comment is due locally by **22 February 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 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

PO Box 7001

Halfway House

1685

We look forward to receiving your responses.