

## 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](mailto: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.