

BOARD NOTICE 920 OF 2026**INVITATION TO COMMENT ON IPSASB EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 22 May 2026**

The Accounting Standards Board (the Board) invites comment on the following Exposure Drafts (EDs) of the International Public Sector Accounting Standards Board (IPSASB), that it issued concurrently:

- ED 218 on *Improvements to IPSAS Accounting Standards – Volume 10* – **17 June 2026**
- ED 219 on *Definition of an Operation and Recognition of Acquired Liabilities and Contingent Assets (Amendments to IPSAS 40)* – **17 June 2026**
- ED 220 on *Proposed IPSAS Practice Statement, Making Materiality Judgments* – **14 August 2026**
- ED 221 on *Consultation Paper, Presentation of Financial Statements* – **31 August 2026**

Comment received on these EDs will be used by the Board in formulating a response to the IPSASB. Responses to the EDs should be received by the comment deadlines, 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 info@asb.co.za (email).

Comment can be emailed to info@asb.co.za.

We look forward to receiving your responses.