



Exposure Draft 60, Public Sector Combinations

Electronic response received

Group	Members and Associates
Country/Region	Uganda
Organization	Institute of Certified Public Accountants of Uganda

ED 60 PUBLIC SECTOR COMBINATIONS

Dear IPSASB,

Thank you so much for the opportunity to comment on the ED 60 Public Sector Combinations.

We, I agree with the wording and provisions in the draft.

However, you may consider the following paragraph 13 (b) as

A public sector combination is subject to approval by each party's citizens through referenda (paragraph AG36 provides additional guidance):

Comment [A1]: Insert or an enabling law