

Ref #544475

31 January 2016

Technical Director  
International Public Sector Accounting Standards Board  
545 Fifth Avenue, 14th Floor  
New York, 10017 USA

Dear Sir/Madam

**SAICA SUBMISSION ON THE IPSASB's CONSULTATION PAPER ON THE  
RECOGNITION AND MEASUREMENT OF SOCIAL BENEFITS**

For purposes of our comments on this Consultation Paper, we participated in the Task Group that was set up by the Accounting Standards Board in South Africa.

Our comments are reflected in the Accounting Standards Board's comment letter as submitted to the IPSASB, and we will not submit a separate comment letter.

We thank you for the opportunity to provide comments on this consultation paper.

Yours sincerely



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**JULIUS MOJAPELO**  
Project Director: Public Sector and Assurance