

## **Consultation Paper**

December 2010

Comments are requested by June 15, 2011

*International Public Sector Accounting Standards Board*

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# **Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities:**

## **Elements and Recognition in Financial Statements**

This IPSASB Consultation Paper can be accessed on the website of the International Federation of Accountants (IFAC) using the following link:

[http://www.ifac.org/sites/default/files/publications/exposure-drafts/IPSASB-CP\\_Elements-Recognition-Phase\\_2.pdf](http://www.ifac.org/sites/default/files/publications/exposure-drafts/IPSASB-CP_Elements-Recognition-Phase_2.pdf)

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