## Status of ASB Publications

This document summarises the purpose and status of different pronouncments and other material published by the ASB.

Pronouncements that form part of the GRAP Reporting Framework are included in the Directive on Determining the GRAP Reporting Framework (Directive 5)

Other material published by the Board

Other material published by the Secretariat

			What	oronouncements ar	nd other material ar	'e issued by ASB?			
Authoritative			Authority determined by Board in Directive 5	Non - Authoritative					
Standards of GRAP	Interpretations of the Standards of GRAP	Directives	Guidelines	Conceptual Framework	Research Papers	Review Reports	FAQs	Fact Sheets	Other material
presentation, and disclosure requirements for	Outline the Board's consensus on the appropriate treatment of a transaction or event based on principles in the existing Standards of GRAP.	provisions for the entities applying Standards of GRAP. However, the Board may issue	Explain the application of principles in the Standards of GRAP to a specific transactions or events	developing Standards of GRAP and the	Outline the Board's research into issues such as the impact of new accounting developments or any other topic the Board deems appropriate.	Communicate results of post-implementation, desktop reviews and other reviews approved by the Board.	application of the Standards of GRAP, to ensure consistent	accompany any pronouncements,	about the ASB's work and enhance the application of the Standards of GRAP
				Who determin	nes the effective da	te?			
Minister of Finance	otherwise, the Board	Minister of Finance determines the effective date when	authoritative status is then included in	Board		Not	applicable		

