

23 November 2017

International Public Sector Accounting Standards Board
277 Wellington Street West
Toronto, ON M5V 3H2
Canada

Attention: Leah Weselowski

Dear Leah

Re: Consultation Paper August 2017: Accounting for Revenue and Non-Exchange Expenses

I am the Finance Officer for New Zealand National Committee for UNICEF Trust Board.

Please find attached my comment in relation to the consultation paper "Accounting for Revenue and Non-Exchange Expenses".

Regards



Susan Chisnall
Finance Officer
UNICEF NZ
PO Box 10459
Wellington 6143
New Zealand

Consultation Paper August 2017: Accounting for Revenue and Non-Exchange Expenses

Re paragraphs 4.28 – 4.64

I agree with Preliminary View 3, that Category B transactions should be accounted for using the Public Sector Performance Obligation Approach.