



June 4, 2019

Mr. Ian Carruthers
Chairman,
International Public Sector Accounting Standards Board,
The International Federation of Accountants,
277 Wellington Street West,
Toronto, Ontario M5V 3H2 CANADA

Dear Ian Carruthers,

Sub: Comment on Exposure Draft 67, 'Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19)'

We are pleased to provide comments on the Exposure Draft 67, 'Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19)' issued by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants (IFAC). Our comments on the ED 67 are enclosed with this letter.

Please feel free to contact us, in case any further clarification in this regard is required.

Thanking you,

Yours sincerely,

(CA. Dhiraj Khandelwal)
Central Council Member and Chairman
Committee on Public Finance and Accounting Standards for Local Bodies
The Institute of Chartered Accountants of India
Ph: 011-30110449 (CASLB Secretariat)
E-mail Id: caslb@icai.in; cpf.aslb@icai.in;

Encl.: As above



Comments on Exposure Draft 67,
'Collective and Individual Services and Emergency Relief
(Amendments to IPSAS 19)'

Specific Matters for Comment 1 - 4

ICAI's View:

We broadly agree with the views of the IPSAS Board regarding proposed definitions of collective & individual services and proposed accounting for collective & individual services and emergency relief.

General Comments:

- **Appendix A on, 'Application Guidance' (page no. 7):** It is felt that the matter provided in the '*Application Guidance*' of this ED may be covered appropriately under the head '*Application of the Recognition and Measurement Rules*' in the IPSAS 19, '*Provisions, Contingent Liabilities and Contingent Assets*' instead of providing the same as an Appendix to the IPSAS 19.

As per the current proposal of providing the separate appendix on "Application Guidance" on collective & individual services and emergency relief, the structure of IPSAS 19 will look scattered as one section on '*Application of the Recognition and Measurement Rules*' is already covered in IPSAS 19. Accordingly, the new guidance may also be covered under the said section within the IPSAS 19 itself.

- **Editorial changes:** It is noticed that the reference of paragraph provided in the paragraph 35 A (at page no. 15, Amendments to IPSAS 42, *Social Benefits*) is incorrect. It should be paragraph 4A instead of paragraph 5A.
- **Definition of emergency relief:** This exposure draft defines both Individual and Collective services. However, emergency relief has not been defined specifically. Accordingly, it is suggested that the possibility of defining emergency relief in the IPSAS 19 may also be considered by IPSASB.

Table provided in Application Guidance (AG) 6 (page no. 8): The explanation provided in AG 8-9 with regard to reimbursement in case of individual services may also be considered for inclusion in the table provided in AG6 in summary form, if possible, for more clarity.