Comments on Exposure Draft 63, Social Benefits

The Swedish National Financial Management Authority (ESV) appreciates the opportunity to comment on the proposals in Exposure Draft 63, Social Benefits.

ESV is the government agency responsible for financial management and development of GAAP in the Swedish central government.

Overall opinion
We believe that our comments for specific matters in the consultation paper have been taken accounted for in Exposure Draft 63. We do not have any further comments.

We will not comment on the specific matters in the Exposure Draft. However, if you want our opinion on some of the specific matters outlined in the Exposure Draft, please feel free to contact us for further discussion.

Concluding remarks
We would like to take this opportunity to express our support for the development of International Public Sector Accounting Standards.

Senior Advisor Anne-Marie Ögren and advisor Ulrica Sandstedt have prepared the comments given in this report.

Yours sincerely,

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