

(NBAA)



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**THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS**  
**TANZANIA**

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Date: 30<sup>th</sup> May, 2019

Chief Executive Officer,  
International Federation of Accountants,  
International Public Sector Accounting Standard Board,  
529 5th Avenue  
New York, New York 10017.

Dear Sir/Madam

**RE: COMMENTS ON EXPOSURE DRAFT 67 – COLLECTIVE AND INDIVIDUAL SERVICES AND EMERGENCY RELIEF (AMENDMENT TO IPSAS 19)**

Refer to the heading above.

NBAA as the PAO responsible for the professional training, development and regulation of the accountancy profession in Tanzania and as the member board of the International Federation of Accountants welcomes the opportunity to provide you with our comments on the Exposure Draft no. 67 (amendment to IPSAS 19).

In principle, we are supportive of all the requirements in the Exposure Draft. However, after going through it we came up with the following critical insights which we think can add value and consequently ensure wider coverage with respect to issues related to collective and individual services and emergency relief pertaining to IPSAS 19.

**Specific Matter for Comment 1:**

Do you agree with the definitions of collective services and individual services that are included in this Exposure Draft? If not, what changes would you make to the definitions?

**Yes:** We do agree with the definitions of collective services and individual services that are included in this Exposure Draft,

**Our suggestion**

Provision of goods should also be included in the definition of collective services as it is in the definition of individual services because in some jurisdictions like those in tax haven countries as per the country's policy, they use to supply food stuff (i.e. breads) to the community.

**Specific Matter for Comment 2:**

Do you agree that no provision should be recognized for collective services? If not, under what circumstances do you think a provision would arise?

**Our suggestion**

In our opinion we think provision should be recognized with respect to collective services because firstly, there is a constructive obligation in the whole process of providing collective services to the community in such a way that, the government have created a valid expectation that it will continue providing such kind of a service it has been providing, secondly we believe the requirement for recognizing a provision will create a sense of accountability on the party of the government for serving the community.

**Specific Matter for Comment 3:**

Do you agree that no provision should be recognized for individual services? If not, under what circumstances do you think a provision would arise?

**Our suggestion**

We also think provision should be recognized for individual services on the same circumstances as described in specific matter for comment 2 in relation to collective services.

**Specific Matter for Comment 4:**

Do you agree with the proposed accounting for emergency relief? If not, how do you think emergency relief should be accounted for?

**Yes:** We do you agree with the proposed accounting for emergency relief.

If you require any clarification on our comments, please contact the undersigned.

Thank you in advance for your cooperation.

Yours sincerely,



CPA Angyelile V. Tende

**For: EXECUTIVE DIRECTOR**



Member of International Federation of Accountants (IFAC) & Pan African Federation of Accountants (PAFA)



*All communication to be addressed to the Executive Director NBAA*

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