

MAY 31, 2019

IPSASB EXPOSURE DRAFT 67:  
COLLECTIVE AND INDIVIDUAL SERVICES  
AND EMERGENCY RELIEF (AMENDMENTS  
TO IPSAS 19)  
CONSULTATION RESPONSE



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Manj has over 25 years' experience working in public sector, focusing on implementation of accrual accounting across UK central Govt departments and the Whole of Government Accounts consolidation. She has advised several jurisdictions on implementing accrual accounting.

Manj has particular interest in supporting governments to address the practicalities of implementing IPSASs.



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Submitted electronically

31 May 2019

Dear IPSASB secretariat

**ED 67: Collective and Individual Services and Emergency Relief  
(Amendments to IPSAS 19)**

I am delighted to share my comments on the proposed Exposure Draft on Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19) (ED 67) consultation.

The scope and definition for collective and individual services and emergency relief was set in IPSAS 42 Social Benefits and forms part of the wider review of non-exchange expenses. A detailed response was provided at the time and the Board developed the new standard. Part of the standard was an understanding that there may be further amendments to social benefits in the future. Any subsequent review and amendments in social benefits will, therefore, need to be assessed, considered and reflected in the context of non-exchange expenses too.

Detailed responses to the specific matters for comment are provided in the Annex.

Thank you for the opportunity to comment. If there are any questions, please do not hesitate to contact me.

Yours sincerely,

Manj Kalar

Principal consultant



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## **Annex: Detailed response to the Consultation ED 67: Collective and Individual Services and Emergency Relief (Amendments 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

I agree with IPSASB's definitions of collective services and individual services. The definitions are broad, hence applicable across all jurisdictions.

### **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?

I agree with the proposal in the Exposure Draft.

### **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?

I agree with the proposal in the Exposure Draft.



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#### 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?

I agree with the proposal in the Exposure Draft.

For all specific matters in this exposure draft, the proposals are in keeping with IPSAS 42 Social Benefits. Any deviation would make these inconsistent. Any future review of social benefits will need to consider the impact holistically and assess the impact on universal and collective services and the recognition and accounting for these.

Thank you for the opportunity to comment.