



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

31 May 2019

Mr John Stanford  
Technical Director  
International Public Sector Accounting Standards Board  
International Federation of Accountants  
277 Wellington Street West  
Toronto, Ontario M5V 3H2  
CANADA

Dear John,

**EXPOSURE DRAFT 67 COLLECTIVE AND INDIVIDUAL SERVICES AND EMERGENCY RELIEF**

The Malaysian Institute of Accountants ("MIA") is pleased to provide comments on the International Public Sector Accounting Standards Board ("IPSASB") Exposure Draft 67 *Collective and Individual Services and Emergency Relief* as attached in Appendix 1 to this letter.

We hope our comments would contribute to the IPSASB's deliberation in finalising the matter. If you have any queries or require clarification of this submission, please contact Rasmimi Ramli, Deputy Executive Director, Professional Practices and Technical Division at +603 2722 9277 or by email at [rasmimi@mia.org.my](mailto:rasmimi@mia.org.my).

Yours sincerely,

**MALAYSIAN INSTITUTE OF ACCOUNTANTS**

**DR NURMAZILAH DATO' MAHZAN**  
Chief Executive Officer

**Specific Matter for Comment**

**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?**

We agree with the definitions of both collective services and individual services that are included in this Exposure Draft.

**Specific Matter for Comment 2**

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

We agree that no provision should be recognised for collective services.

**Specific Matter for Comment 3**

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

We agree that no provision should be recognised for individual 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?**

We agree with the proposed accounting for both types of emergency relief. However, we believe that more guidance should be provided in order to differentiate between emergency relief that is in response to specific emergencies and those being delivered as ongoing activities.

In Malaysia, the National Disaster Management Agency ("NADMA") was set up solely to focus on disaster and emergency relief. It is challenging for NADMA to distinguish between the two types of emergency relief.

In many occasions, government agencies or public sector entities make policy decisions which require the services to be rendered almost immediately. As a result, a provision is no longer necessary as the costs have been incurred.