



Project:	Social Benefits	Meeting	AASB March 2018 (M163)
Topic:	Draft Comment Letter on IPSASB ED 63 <i>Social Benefits</i>	Agenda Item:	8.0
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		Decision-Making:	High
		Project Status:	Exposure Draft

Action

- 1 This staff paper contains the AASB's draft comment letter on Exposure Draft (ED) 63 *Social Benefits* issued by the International Public Sector Accounting Standards Board (IPSASB). The draft comment letter reflects the Board's feedback from the February meeting, feedback received and comments from respondents.
- 2 Project staff are requesting the Board's views on the six specific matters for comment in ED 63 as outlined in the draft comment letter.

Submissions received

- 3 We have received two submissions on ED 63 as issued for comment in Australia. One from the Heads of Treasuries Accounting and Reporting Advisory Committee (shared at the February 2018 Board meeting), and the other from the Australian Bureau of Statistics. We have referred to respondents' comments where applicable in the specific matters for comment in ED 63.
- 4 At the Board meeting, project staff will provide an oral overview of any additional comments or feedback received subsequently to the Board paper mail-out.

Attachments

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| Agenda Paper 8.1 | Draft Comment Letter to IPSASB on ED 63 <i>Social Benefits</i> |
| Agenda Paper 8.2 | Submission received from the Australian Bureau of Statistics |

Question for Board members

Do Board members support the views presented in the draft comment letter or are there alternative views?