

Exposure Draft 67

January 2019

Comments requested by May 31, 2019

International Public Sector Accounting Standards Board

Collective and Individual Services and Emergency Relief

This IPSASB Exposure Draft can be accessed on the website of the International Federation of Accountants (IFAC) using the following link:

https://www.ifac.org/system/files/publications/files/ED_67_Collective_and_Individual_Services_and-Emergency_Relief_Final_0.pdf

The AASB requests that if Australian constituents respond to the IPSASB's Exposure Draft, they also send the AASB a copy of their comments.

The AASB also requests Australian constituents to comment to the AASB on the appropriateness of any of the proposals in IPSASB ED 67 for adoption in Australia. This feedback would be considered by the AASB as part of its separate due process if it proceeds to develop similar proposals in due course.