



Agenda Item 11: Non-Exchange Expenses (Collective Services)

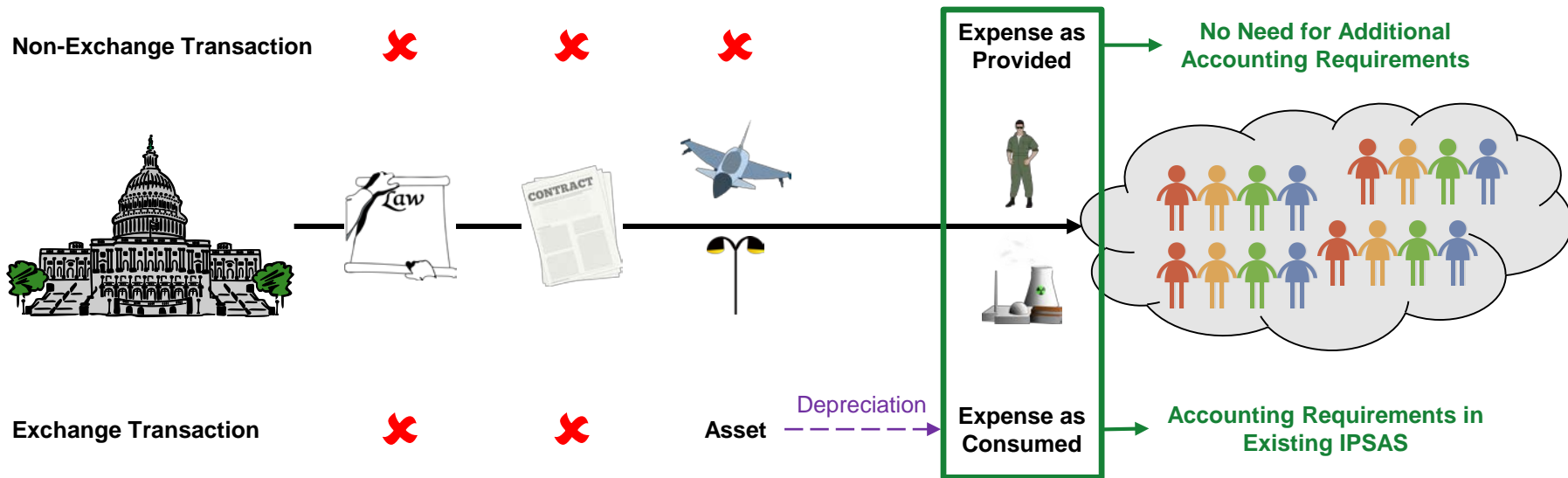
Paul Mason, Principal

IPSASB Meeting

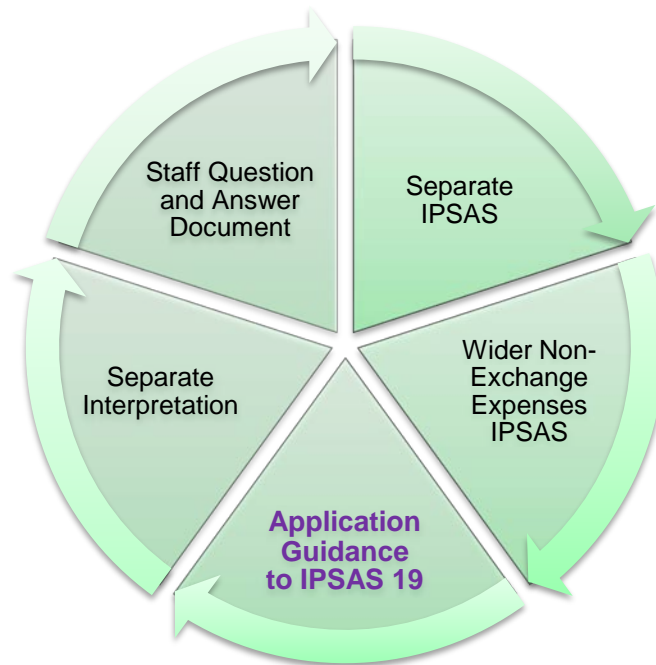
Toronto, Canada

June 19 – 22, 2018

Accounting Treatment for Collective Services (Agenda Item 11.2.1)



Nature of Guidance (Agenda Item 11.2.1)



Decisions Required (Agenda Item 11.2.1)

Whether the IPSASB supports the staff recommendation that the guidance on accounting for collective services be developed as amendments to IPSAS 19.

Whether, following the IPSASB's discussions on the recognition point for social benefits in earlier Agenda Items, this treatment should be extended to cover universally accessible services.

The IPSASB is asked to provide comments on the draft amendments to IPSAS 19



www.ipsasb.org
