

**Meeting:** International Public Sector Accounting  
Standards Board

**Meeting Location:** Toronto, Canada

**Meeting Date:** June 19–22, 2018

**From:** Paul Mason

## Agenda Item 6

For:

☐ Approval

☒ Discussion

☒ Information

### SOCIAL BENEFITS AND NON-EXCHANGE EXPENSES

<b>Project summaries</b>	<p><i>Social Benefits</i></p> <p>To identify the circumstances and manner in which expenses and liabilities of certain social benefits of governments arise. The project will also consider how they should be recognized and measured in the financial statements.</p> <p><i>Non-Exchange Expenses</i></p> <p>The aim of the project is to develop a standard(s) that provides recognition and measurement requirements applicable to providers of non-exchange transactions, except for social benefits.</p>	
<b>Meeting objectives</b>	<b>Topic</b>	<b>Agenda Item</b>
<b>Project management</b>	Decisions up to March 2018 meeting (Social Benefits)	6.1.1
	Decisions up to March 2018 meeting (Non-Exchange Expenses)	11.1.1
	Instructions up to March 2018 meeting (Social Benefits)	6.1.2
	Instructions up to March 2018 meeting (Non-Exchange Expenses)	11.1.2
	Social Benefits Road Map	6.1.3
	Non-Exchange Expenses Road Map	11.1.3
<b>Decisions required at this meeting</b>	Scope	6.2.1
	Definitions	6.2.2
<b>Other supporting items</b>	Analysis of Respondents by Region, Function, and Language	6.3.1
	List of Respondents	6.3.2

There is considerable overlap between some *Social Benefits*, *Non-Exchange Expenses* and *Revenue* Agenda Items. To avoid replicating material, project management material (Decisions up to the March 2018 meeting; Instructions up to the March 2018 meeting; and project Road Maps), as well as some other supporting items are provided in one Agenda Item, with cross-references in other Agenda Items.

**DECISIONS UP TO MARCH 2018 MEETING****Social Benefits**

<b>Date of Decision</b>	<b>Decision</b>
September 2017	All decisions up to the September 2017 meeting were reflected in <a href="#">Exposure Draft 63, Social Benefits</a> .

## Agenda Item 6.1.2

### INSTRUCTIONS UP TO MARCH 2018 MEETING

#### Social Benefits

Meeting	Instruction	Actioned
March 2018	Develop clear definitions of collective services and universally accessible services, taking into account the responses to ED 63.	<a href="#">Agenda Item 6.2.2</a>
September 2017	All instructions up to the September 2017 meeting were reflected in <a href="#">Exposure Draft 63, Social Benefits</a> .	

**SOCIAL BENEFITS ROAD MAP**

<b>Meeting</b>	<b>Objective: IPSASB to consider:</b>
June 2018	<ol style="list-style-type: none"><li>1. Review of Responses</li><li>2. Initial discussion on issues raised</li></ol>
September 2018	<ol style="list-style-type: none"><li>1. Discussion of issues raised</li><li>2. Review first draft of proposed IPSAS</li></ol>
December 2018	<ol style="list-style-type: none"><li>1. Review of draft IPSAS</li><li>2. Approval of IPSAS</li></ol>

# Agenda Item

## 6.2.1

### Scope

#### Questions

1. The IPSASB is asked to note the issues raised by respondents to Exposure Draft (ED) 63, *Social Benefits*, about the scope of the social benefits project, and to provide direction to staff about how to address these issues in the final IPSAS. Agreeing the scope of the social benefits project will help determine the scope of the non-exchange expenses project.

#### Detail

2. ED 63 included the following Specific Matter for Comment:

**Specific Matter for Comment 1:**

Do you agree with the scope of this Exposure Draft, and specifically the exclusion of universally accessible services for the reasons given in paragraph BC21(c)?  
If not, what changes to the scope would you make?

3. Respondents generally supported the scope of the ED and the exclusion of universally accessible services:

Response	Number of Respondents
Agree	27
Partially Agree	8
Disagree	5
<i>Subtotal</i>	<i>40</i>
No Comment	1
<b>Total</b>	<b>41</b>

4. Staff notes that respondents who disagreed with the proposed scope came from two regions; Europe (where only 10% of respondents disagreed with the proposed scope) and Australasia and Oceania (where 37.5% of respondents disagreed with the proposed scope).
5. Respondents who agreed with the scope of the ED and the exclusion of universally accessible services commented that it was important that the boundary between social benefits and universally accessible services was clearly defined. They also commented that accounting treatments for social benefits and universally accessible services should have the same conceptual basis, with any differences in treatment being related to the different nature of the transactions. Respondent 08 suggested that this could be best achieved by progressing the social benefits and non-exchange expenses projects simultaneously.
6. Respondent 12 considered that accounting requirements for universally accessible services could be added to a social benefits IPSAS at a later date if further work on the non-exchange expenses

project indicated that accounting would be similar. Respondent 15, on the other hand, suggested that the IPSASB consider covering universally accessible health-related programs in a separate standard.

7. Respondents who partially agreed with the scope of the ED and the exclusion of universally accessible services, and respondents who disagreed with this scope and exclusion, raised the following issues:

*Boundary between social benefits, universally accessible services and collective services*

- The scope proposed in ED 63 will not allow users to assess the impact of all social benefits, as some will be accounted for under other standards; for example, concessionary loans will be accounted for as financial instruments. (Respondents 04 and 36; Respondent 04 suggested that as a minimum, entities should be required to comply with the disclosure requirements of ED 63 when social benefits are accounted for in accordance with another standard.)
- Specifically excluding universally accessible services from the definition of social benefits means that the separate scope exception include in ED 63 is unnecessary. (Respondent 16)
- The scope and definitions need to be further refined to avoid confusion and possible boundary issues or divergent accounting treatments. (Respondents 05 and 31) Excluding universally accessible services from the scope of the proposed standard could be difficult to apply, as the boundary between social benefits and universally accessible services is unclear. (Respondents 37, 38 and 39)
- Social benefits and universally accessible services are conceptually similar non-exchange transactions, and their accounting should be consistent. Having the accounting requirements in different standards raises the possibility that transactions with similar economic substance will be treated differently. (Respondents 05, 11, 32 and 35, who further commented that provided the approach to recognition and measurement proposed in ED 63 was retained, they could accept the proposed scope in ED 63. However, if there were amendments that required re-exposure, they would favor a scope that included both social benefits and universally accessible services.) Respondents 05 (who commented that if the scope of ED 63 is retained, this should be stage 1 of a more complete non-exchange expenses standard) 11, 22 and 32 did not consider that universally accessible services should not be excluded from the scope of the proposed standard.
- There is no substantive differences between obligations for benefits to be provided in the form of money (for example, retirement pensions) or in the form of services (for examples, education services). (Respondent 11)
- ED 63 includes an insurance-like definition that identifies a narrow subset of social benefit policies while failing to provide a general definition and a consistent distinction from universally accessible services, such as healthcare systems and financial assistance to access them. (Respondent 22)
- A separate standard on social benefits is unnecessary, and the issues could be addressed by including specific guidance in a non-exchange expenses standard. (Respondent 22)

*Scope issues related to elements of the definitions*

- Universal basic income benefits would appear to be outside the scope of the ED as these are do not have eligibility criteria. (Respondent 05)
- References to “society as a whole” create uncertainty about the scope of the ED. (Respondent 05)
- Social risks are no different to other risks (for example, earthquakes and flooding). Governments do react to specific disasters, but they may also have standing benefits available for natural disasters. (Respondent 11)

*Scope issues related to GFS*

- The exclusion of universally accessible services would not be consistent with GFS. (Respondent 32)
  - The scope should be aligned with the description in the ILO Thesaurus of “National compulsory and contributory or non-contributory social protection schemes based normally on the principles of universality (i.e. covering the whole of a country's population) and unified general coverage against the risks of [...] old age, unemployment, etc. [...]” (Respondent 33)
8. Staff notes these comments, but considers that there are conceptual differences between social benefits and universally accessible services. This, along with concerns regarding elements of the definitions and links to GFS, are addressed in the staff proposals regarding the definitions (see [Agenda Item 6.2.2](#)).
  9. In reviewing the responses to the Consultation Paper (CP), *Accounting for Revenue and Non-Exchange Expenses* during its March 2018 meeting, the IPSASB noted that a number of respondents commented on the definitions of collective services and universally accessible services, and the need to ensure consistency with the social benefits project. Staff considers that the responses to the CP on this issue are consistent with the responses to ED 63.
  10. Staff notes the comments made by respondents who disagreed, or only partially agreed with the proposed scope. In staff's view, no new issues were raised by respondents that seem significant or persuasive enough to lead to a modification of the proposed scope of the project, which would then probably require re-exposure.
  11. Consequently, staff recommends that the scope of the project is retained unchanged, noting that some changes to the definitions may be required to clarify the scope of the project.

**Decisions required**

12. The IPSASB is asked whether it agrees with the staff recommendation not to change the scope of the project; and if not, what changes should be made.

# Agenda Item

## 6.2.2

### Definitions

#### Questions

1. The IPSASB is asked to note the issues raised by respondents to Exposure Draft (ED) 63, *Social Benefits*, about the definitions of social benefits, social risks and universally accessible services, and to provide direction to staff about how to address these issues in the final IPSAS.
2. In addition, at its March 2018 meeting, the IPSASB instructed staff to develop a definition of collective services as part of the non-exchange expenses project. The IPSASB is asked to consider the proposed definition and to provide direction to staff about how to further develop this in the context of how the IPSASB decides to proceed in respect of the other definitions.
3. The IPSASB will discuss the scope of the social benefits project in [Agenda Item 6.2.1](#). Decisions about the definitions of social benefits, social risks, universally accessible services and collective services will need to be taken in the light of decisions made during that discussion about the scope of the *Social Benefits* project.

#### Detail

4. ED 63 included the following Specific Matter for Comment:

**Specific Matter for Comment 2:**

Do you agree with the definitions of social benefits, social risks and universally accessible services that are included in this Exposure Draft?

If not, what changes to the definitions would you make?

5. ED 63 defined social benefits, social risks and universally accessible services as follows:

Social benefits are provided to:

- (a) Specific individuals and/or households who meet eligibility criteria;
- (b) Mitigate the effect of social risks; and
- (c) Address the needs of society as a whole; but
- (d) Are not universally accessible services.

Social risks are events or circumstances that:

- (a) Relate to the characteristics of individuals and/or households – for example, age, health, poverty and employment status; and
- (b) May adversely affect the welfare of individuals and/or households, either by imposing additional demands on their resources or by reducing their income.

Universally accessible services are those that are made available by a government entity for all individuals and/or households to access, and where eligibility criteria (if any) are not related to social risk.



6. For each definition, the number of respondents who agreed with the definition was greater than the number of respondents who disagreed with the definition. However, the number of respondents who agreed with the definition was never a majority of the respondents who commented on that definition.
7. Staff considers that the IPSASB will need to consider the comments made about each definition, and determine what changes (if any) are required to address respondents' concerns.

#### *Social Benefits*

<b>Response</b>	<b>Number of Respondents</b>
Agree	17
Partially Agree	9
Disagree	12
<i>Subtotal</i>	<i>38</i>
No Comment	3
<b>Total</b>	<b>41</b>

8. Staff notes that there is a regional variation to the responses, with a majority of respondents from Australasia and Oceania disagreeing with the definition of social benefits, whereas respondents who disagreed with the definition were in a minority in all other regions. Support for the definition was particularly strong amongst respondents from Europe.
9. In discussing the definition of social benefits, respondents raised the following concerns:
  - Consistency with GFS. Some respondents are not convinced that consistency with the classification system used by GFS is the best driver for establishing the scope of an IPSAS (Respondents 05 and 11). Conversely, Respondent 17 considered that the GFS definition<sup>1</sup> should be used, and Respondents 19, 20 and 31 were concerned that the differences with GFS may cause confusion or practical difficulties for preparers.
  - A number of respondents considered that the reference to “eligibility criteria”, combined with the similar reference in the definition of universally accessible services, to be unhelpful. Some consider that this reference will exclude some schemes, such as universal basic income, from the scope of ED 63. There was also concern that preparers and auditors may spend a lot of time trying to determine whether the eligibility criteria related to social risks or not, and questions of how to deal with the situation where some criteria related to social risks and others did not. Staff acknowledges these difficulties and recommends that the IPSASB reconsider the need for reference to eligibility criteria, noting that the GFS definition of social benefits does not refer to eligibility criteria, as well as the proposed overall approach summarized in paragraph 12.

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<sup>1</sup> Social benefits are current transfers receivable by households intended to provide for the needs that arise from social risks—for example, sickness, unemployment, retirement, housing, education, or family circumstances.

- A number of respondents questioned whether the boundary between universal healthcare services and healthcare services provided as a social benefit (typically as a reimbursement in an insurance-based scheme) was sufficiently clear and achieved the IPSASB's aim (Respondents 12, 14, 24, 26 and 31). This concern is linked in part to the discussion of eligibility criteria, and staff considers that responding to the concerns regarding eligibility criteria by removing the reference to them will resolve this issue.
  - Some respondents indicated that the concept of "society as a whole" is difficult to understand. There was also concern that preparers and auditors might need to determine whether the primary beneficiaries were the individuals or society as a whole, and what size group is needed to qualify as "society". (Respondents 04, 05, 11, 20 and 36.) Staff notes that similar concerns were raised by members at the IPSASB's March 2018 meeting. The term "society as a whole" was included in the definition in ED 63 to distinguish social benefits from benefits provided through employee benefits schemes or insurance contracts.
  - Respondent 07 sought clarification of the boundary with employee benefits in IPSAS 39, *Employee Benefits*. Staff considers that while the definition of employee benefits in IPSAS 39 is sufficient to address this issue, retaining the term 'society as a whole' might be helpful in distinguishing between social benefits and non-exchange expenses.
  - Respondent 11 did not see the rationale for distinguishing between social risks and other risks, and would therefore remove the reference to social risks in the definition of social benefits. Staff notes that removing this distinction would include additional schemes, such as disaster relief, into the scope of social benefits. While this would simplify the classification process, it would also increase the inconsistency with GFS. Staff also notes that reliance on social risks was included at the Consultation Paper (CP) stage, where it received majority support, and there is a risk that departing from this approach at this stage might require re-exposure. A potential approach to addressing this concern is proposed in paragraph 18 below.
  - Respondent 04 suggested including explanatory commentary to the definition explaining the position where an intermediary is used to provide social benefits. This would require consideration of where an intermediary is acting as an agent, and when they are acting as a principal. Staff considers that, depending on the final wording of the definition, such guidance might be helpful for preparers.
10. In discussing the factors considered above, Respondents 11 and 31 commented that the definitions of both social benefits and universally accessible services focus on the recipients, rather than how benefits are provided. Considering how benefits are provided would provide another way of distinguishing between social benefits, universally accessible services and collective services, and may provide a clearer distinction, as well as addressing many of the concerns raised by constituents.
11. Under this approach, the distinction would be as follows:
- Social benefits are net transfers made directly to individuals and/or households (i.e. excluding any situations where payments are made that are subsequently refunded).
  - Universally accessible services are services provided by third parties to individuals and/or households.

- Collective services are services provided to the community as a whole, and from which no-one can be excluded.
  - The reference to addressing the needs of society as a whole could be retained in order to underline the differences with employee benefits. Alternatively, guidance could be provided to clarify that benefits provided as a result of a contract (whether a contract of employment or an insurance contract) are outside the scope of the *Social Benefits* IPSAS.
12. This approach, which would maintain the scope for social benefits proposed in ED 63, but re-express it to clarify the distinction with non-exchange expenses, can be summarized as follows:

	<b>Social Benefits</b>	<b>Universally Accessible Services</b>	<b>Collective Services</b>
Net transfer of cash rather than services?	✓	✗	✗
Provided to individuals rather than to a community?	✓	✓	✗
Addresses the needs of society?	✓	✓	✓

13. Taking this approach would allow the reference to eligibility criteria to be removed, thus addressing the concerns raised about it, both on its own, and in combination with social risks (see paragraph 17 below).
14. Staff recommends that the IPSASB incorporates this approach in its final definitions of social benefits, universally accessible services and collective services, as staff considers that this approach will be simpler for preparers to apply, makes the boundaries clearer, and supports the proposed scope of the social benefits project.
15. The IPSASB is asked to consider staff's recommended way forward, bearing in mind that the definitions need to be considered as a whole, rather than individually.

#### *Social Risks*

<b>Response</b>	<b>Number of Respondents</b>
Agree	19
Partially Agree	7
Disagree	13
<i>Subtotal</i>	<i>39</i>
No Comment	2
<b>Total</b>	<b>41</b>

16. Staff notes that there is a regional variation to the responses, with a majority of respondents from Africa and the Middle East, and, in particular Australasia and Oceania disagreeing with the definition, whereas respondents who disagreed with the definition were in a minority in most other regions. Support for the definition was particularly strong amongst respondents from Europe.
17. In discussing the definition of social risks, respondents raised the following concerns:
  - Some respondents questioned the relationship of social risks and eligibility criteria. Their concerns would be addressed if the references to eligibility criteria were removed as staff proposes above.
  - In addition to the comments reported in discussing the definition of social benefits, some respondents commented that it would be difficult to distinguish between the effect of geographical risks (such as flooding) and the social risks (such as poverty) that arose as a result. One respondent noted that in their jurisdiction, a “crisis payment” scheme covers both social risks and other risks, and considered that reporting the two elements separately would be unhelpful. Some respondents also noted that social risks included health, and considered that that, as a result, access to universal healthcare services would always include an eligibility criterion related to social risk (i.e., that the individual is in ill health). (Respondents 04, 11, 12, and 32).
  - Respondents discussed the rationale for distinguishing between social risks and other risks. In addition to the issues reported in discussing the definition of social benefits, Respondent 04 commented as follows “We also believe that the reference to disaster relief and that it is always a universally accessible service should be deleted or modified. While we agree that general disaster relief would be a universally accessible service, we believe that if specific benefits are provided to individuals or households who meet certain criteria then this is a social benefit, e.g. rebuilding of homes.”
  - Respondents discussed consistency with GFS. These issues have been reported in discussing the definition of social benefits.
  - Respondent 32, who favored expanding the scope of the project to include universally accessible services and collective services, commented that with an expanded scope, the definition of social risks would not be necessary. Staff notes that most respondents supported the existing scope. Staff is recommending in [Agenda Item 6.2.1](#) that the existing scope be retained.
18. Staff notes that there is a range of options, and also notes that the definitions need to be considered as a whole, rather than individually. In this context, it should be noted that staff has recommended in [paragraph 9](#) above that the scope of the social benefits project retain its link to social risks. If this is retained, staff proposes that the need for guidance on disaster relief could be addressed through the addition of examples to IPSAS 19.
19. The IPSASB is asked to consider staff’s proposed retention of the term ‘social risk’ and its proposed approach to the provision of guidance on disaster relief, bearing in mind the proposed overall approach.

*Universally Accessible Services*

Response	Number of Respondents
Agree	16
Partially Agree	7
Disagree	11
<i>Subtotal</i>	<i>34</i>
No Comment	7
<b>Total</b>	<b>41</b>

20. Staff notes that there is a regional variation to the responses, with a majority of respondents from Australasia and Oceania disagreeing with the definition, whereas respondents who disagreed with the definition were in a minority in other regions. Support for the definition was stronger amongst respondents from Europe, albeit to a lesser extent than for the other definitions
21. In discussing the definition of social risks, respondents raised the following concerns:
  - Respondents discussed the relationship between eligibility criteria and universally accessible services. These issues have been reported in discussing the definitions of social benefits and social risks. In addition, respondents were of the opinion that further guidance would be required in this area.
  - Respondents discussed the boundary between universal healthcare services and healthcare services provided as a social benefit (typically as a reimbursement in an insurance-based scheme). These issues have been reported in discussing the definition of social benefits.
  - Respondents discussed the rationale for distinguishing between social risks and other risks. These issues have been reported in discussing the definitions of social benefits and social risks.
  - Respondents discussed consistency with GFS. These issues have been reported in discussing the definition of social benefits.
  - Respondent 04 did not see a reason to define universally accessible services, as they are similar to collective services, both being ongoing activities of government. The respondent also noted that the distinction is not needed for GFS. Staff notes that respondents to the CP, *Accounting for Revenue and Non-Exchange Expenses*, requested a definition of collective services.
22. Staff notes that the definitions need to be considered as a whole, rather than individually, and that the definition of universally accessible services is required at present to allow such services to be excluded from a *Social Benefits* IPSAS. However, staff notes that if the approach introduced above (starting at paragraph 10) was adopted, there would be no need to include this reference in the definition of social benefits, and a definition of universally accessible services would not be needed in a *Social Benefits* IPSAS.
23. The IPSASB is asked to consider staff's proposed removal of the reference to universally accessible services in the social benefits definition, bearing in mind the proposed overall approach.

### *Collective Services*

24. Respondents to the CP, *Accounting for Revenue and Non-Exchange Expenses*, requested a definition of collective services. Staff agrees that such a definition would be helpful. While this definition is not required for the social benefits project, it is appropriate to consider the definition at the same time as the definitions of social benefits, social risks and universally accessible services, to ensure that the boundary between the social benefits and non-exchange expenses projects is clear.
25. Staff notes that the accounting and statistical literature refers to collective services in terms of lack of rivalry (provision of a collective service to one individual does not reduce the amount available to others in the same community or section of the community) and non-excludability (individuals cannot be excluded from the benefits of collective services). Staff has included the following definition in Agenda Item 11 (which considers the accounting guidance for collective services), while noting the definition may need to be amended following decisions taken as a result of this Agenda Item:

<p><u>Collective services</u> are services provided simultaneously to all members of the community. The provision of a collective service to one individual does not reduce the amount available to others.</p>
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26. The IPSASB is asked to consider the proposed approach to defining collective services, bearing in mind the recommended overall approach.

### **Decisions required**

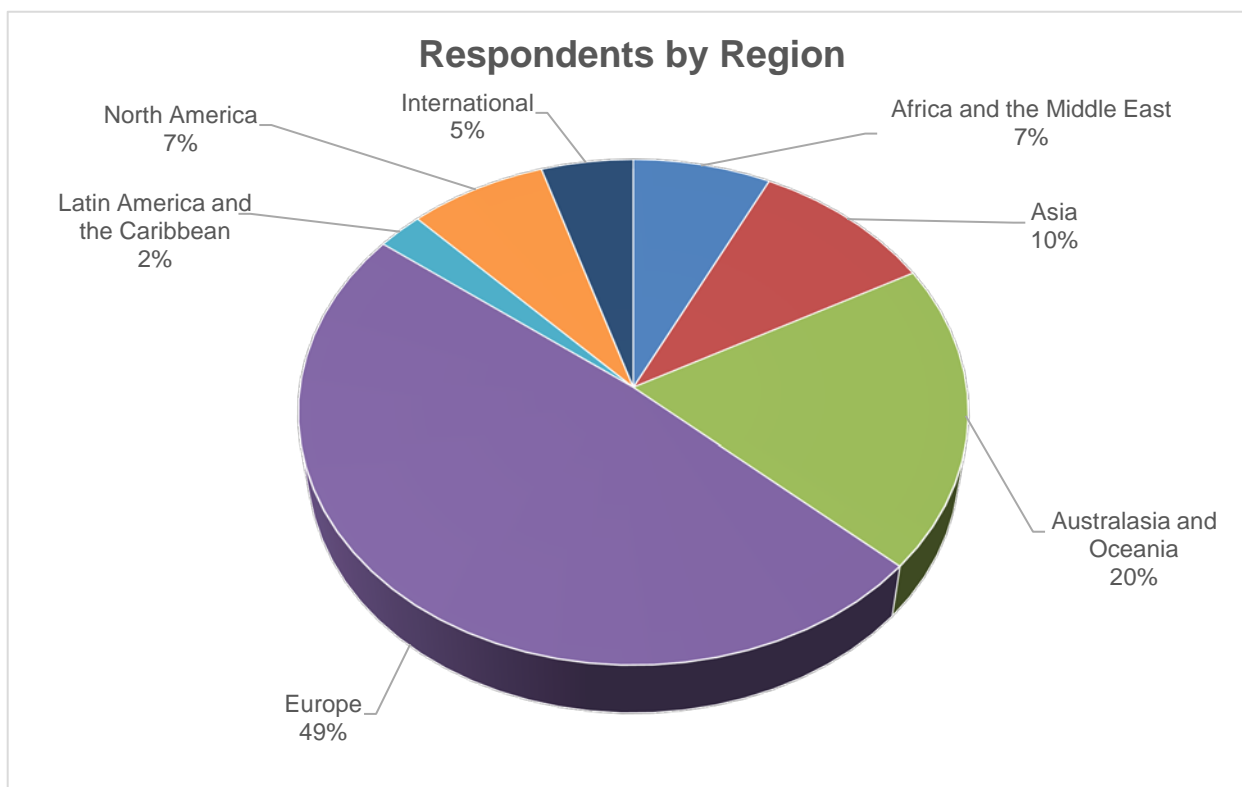
27. The IPSASB is asked to consider the issues raised by respondents, and to provide guidance to staff on how to progress the definitions to be incorporated into the final IPSAS. The IPSASB is specifically asked whether it supports the overall approach starting in paragraph 10 and summarized in the table in paragraph 12, as well as the proposals in respect of the social benefits definition to:
- Remove references to eligibility criteria;
  - Retain references to social risks, while providing guidance on disaster relief in IPSAS 19; and
  - Remove references to universally accessible services.

## SOCIAL BENEFITS

### Analysis of Respondents by Region, Function, and Language

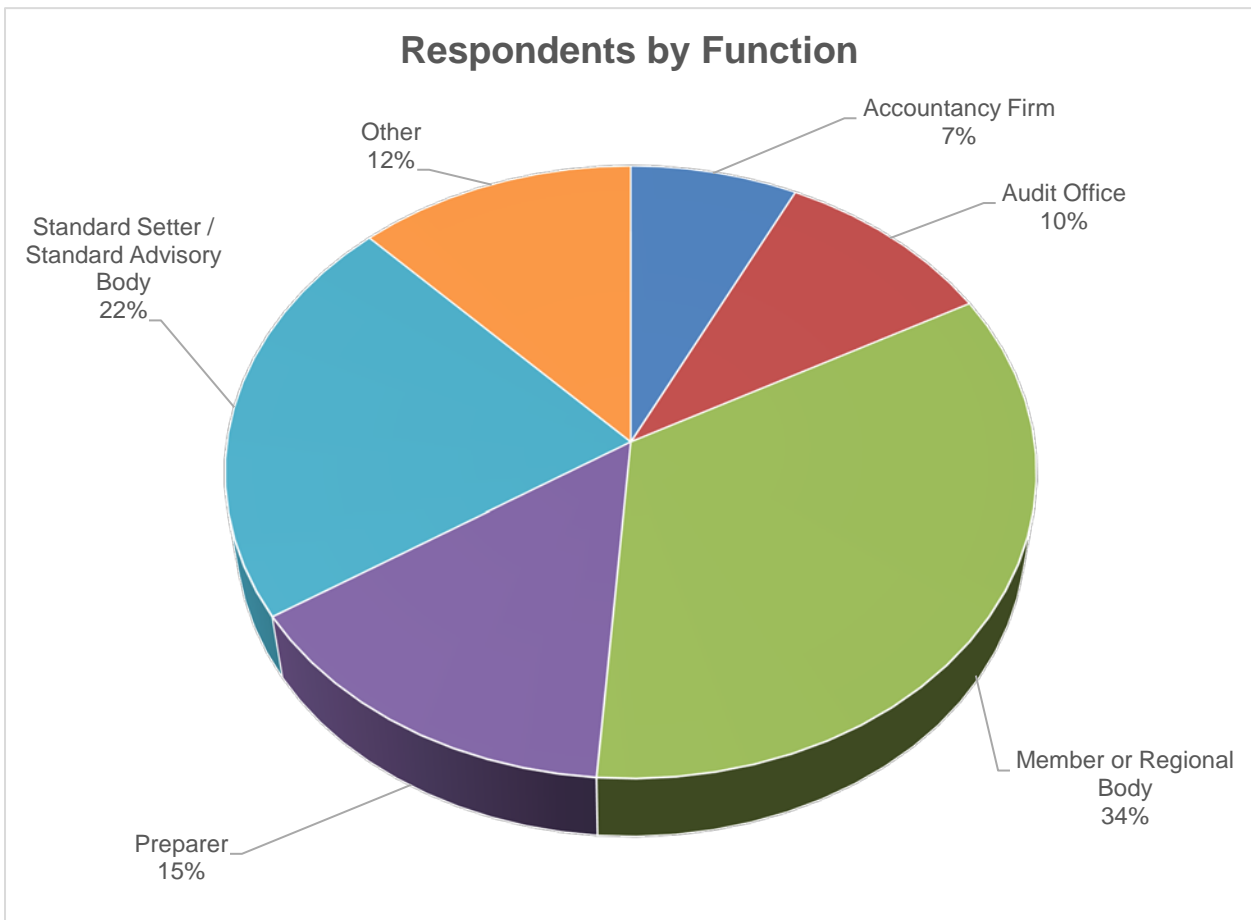
#### Geographic Breakdown

Region	Respondents	Total
Africa and the Middle East	04, 23, 29	3
Asia	07, 14, 28, 36	4
Australasia and Oceania	05, 08, 09, 11, 12, 20, 31, 32	8
Europe	01, 02, 03, 06, 10, 13, 19, 21, 22, 24, 25, 26, 27, 30, 33, 34, 37, 38, 39, 41	20
Latin America and the Caribbean	18	1
North America	16, 35, 40	3
International	15, 17	2
<b>Total</b>		<b>41</b>



### Functional Breakdown

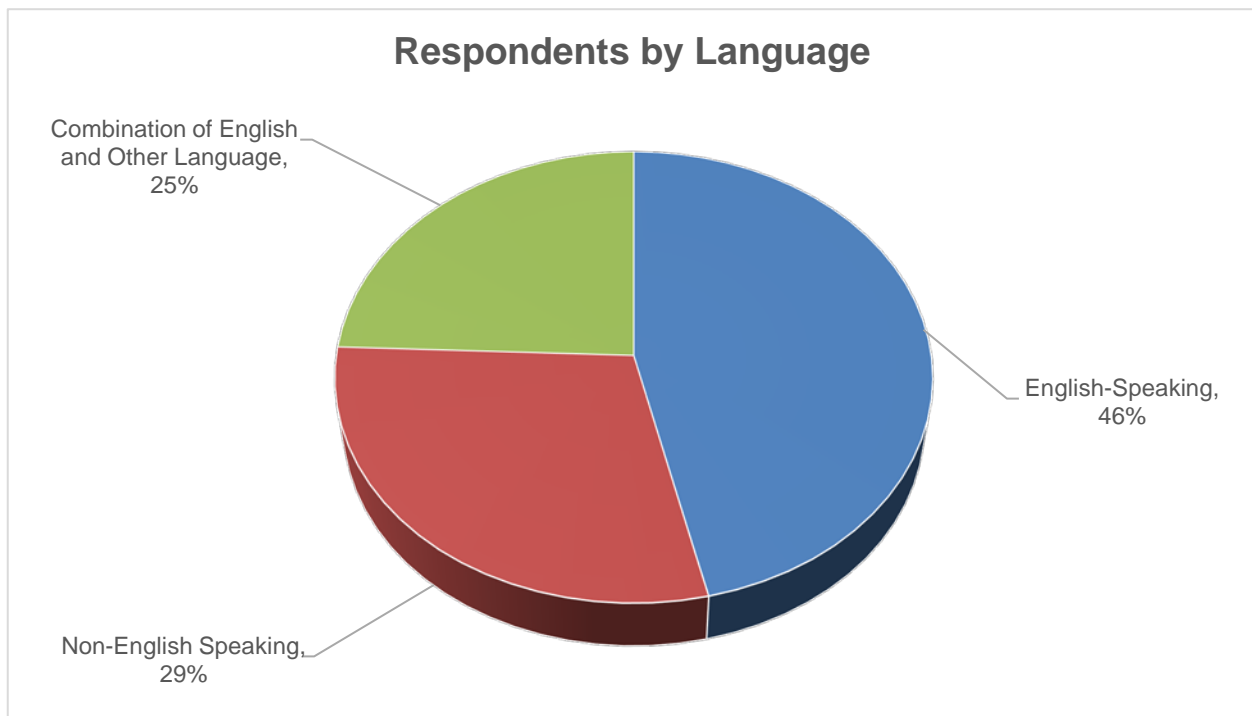
Function	Respondents	Total
Accountancy Firm	27, 36, 37	3
Audit Office	12, 20, 34, 35	4
Member or Regional Body	01, 03, 06, 07, 08, 13, 14, 18, 19, 24, 25, 26, 29, 31	14
Preparer	05, 09, 10, 16, 39, 41	6
Standard Setter / Standard Advisory Body	02, 04, 11, 21, 23, 28, 32, 38, 40	9
Other	15, 17, 22, 30, 33	5
<b>Total</b>		<b>41</b>





### Linguistic Breakdown

Language	Respondents	Total
English-Speaking	01, 04, 05, 06, 08, 09, 11, 12, 17, 19, 20, 23, 25, 26, 29, 30, 31, 32, 35	19
Non-English Speaking	02, 07, 10, 14, 21, 24, 28, 33, 37, 38, 39, 41	12
Combination of English and Other Language	03, 13, 15, 16, 18, 22, 27, 34, 36, 40	10
<b>Total</b>		<b>41</b>



# Agenda Item

## 6.3.2

### LIST OF RESPONDENTS

Response #	Respondent	Country	Function
01	Association of Accounting Technicians (AAT)	United Kingdom	Member or Regional Body
02	Schweizerisches Rechnungslegungsgremium für den öffentlichen Sektor (SRS)	Switzerland	Standard Setter / Standard Advisory Body
03	Institute of Certified Public Accountants in Ireland (CPA Ireland)	Ireland	Member or Regional Body
04	Staff of the Accounting Standards Board (SA)	South Africa	Standard Setter / Standard Advisory Body
05	Treasury New Zealand	New Zealand	Preparer
06	Institute of Chartered Accountants Scotland (ICAS)	United Kingdom	Member or Regional Body
07	Malaysian Institute of Accounting	Malaysia	Member or Regional Body
08	CPA Australia	Australia	Member or Regional Body
09	Heads of Treasuries Accounting and Reporting Advisory Committee (HoTARAC)	Australia	Preparer
10	Federal Social Insurance Office (Switzerland)	Switzerland	Preparer
11	External Reporting Board (XRB) of the New Zealand Accounting Standards Board (NZASB)	New Zealand	Standard Setter / Standard Advisory Body
12	Audit New Zealand	New Zealand	Audit Office
13	Accountancy Europe	Regional / International	Member or Regional Body
14	Japanese Institute of Certified Public Accountants (JICPA)	Japan	Member or Regional Body
15	International Actuarial Association (IAA)	Canada	Other
16	Treasury Canada	Canada	Preparer
17	International Consortium on Governmental Financial Management (ICGFM)	Regional / International	Other
18	Asociación Interamericana de Contabilidad (Interamerican Accounting Association)	Puerto Rico (US Territory)	Member or Regional Body
19	Institute of Chartered Accountants in England and Wales (ICAEW)	United Kingdom	Member or Regional Body
20	Australasian Council of Auditors-General (ACAG)	Australia	Audit Office

Social Benefits (List of Respondents)  
IPSASB Meeting (June 2018)

Response #	Respondent	Country	Function
21	Swedish National Financial Management Authority (ESV)	Sweden	Standard Setter / Standard Advisory Body
22	Task Force IRSPM A&A SIG, CIGAR Network, EGPA PSG XII	Regional / International	Other
23	Public Sector Accounting Standards Board (PSASB)	Kenya	Standard Setter / Standard Advisory Body
24	Institut der Wirtschaftsprüfer (IDW)	Germany	Member or Regional Body
25	Chartered Institute of Public Finance and Accountancy (CIPFA)	United Kingdom	Member or Regional Body
26	Association of Chartered Certified Accountants (ACCA)	United Kingdom	Member or Regional Body
27	PricewaterhouseCoopers (PwC)	Regional / International	Accountancy Firm
28	Government Accounting and Finance Statistics Center (GAFSC) at the Korea Institute of Public Finance (KIPF)	Korea	Standard Setter / Standard Advisory Body
29	Association of National Accountants of Nigeria (ANAN)	Nigeria	Member or Regional Body
30	Kalar Consulting	United Kingdom	Other
31	Chartered Accountants Australia and New Zealand (CAANZ)	Australia	Member or Regional Body
32	Australian Accounting Standards Board (AASB)	Australia	Standard Setter / Standard Advisory Body
33	Hungarian Actuarial Society (HAS)	Hungary	Other
34	National Audit Office Malta	Malta	Audit Office
35	U.S. Government Accountability Office	United States of America	Audit Office
36	Altaf Noor Ali	Pakistan	Accountancy Firm
37	Ernst & Young GmbH	Germany	Accountancy Firm
38	Conseil de Normalisation des Comptes Publics (CNoCP)	France	Standard Setter / Standard Advisory Body
39	Direction Générale des Finances Publiques (DGFIP)	France	Preparer
40	Staff of the Public Sector Accounting Board (PSAB)	Canada	Standard Setter / Standard Advisory Body
41	Moderniseringsstyrelsen (Agency for Modernisation)	Denmark	Preparer