SRS CSPCP
Schweizerisches Rechnungslegungsgremium für den öffentlichen Sektor
Conseil suisse de présentation des comptes publics
Commissione svizzera per la presentazione della contabilità pubblica
Swiss Public Sector Financial Reporting Advisory Committee

Swiss Comment to ED 95 "Improvements to IPSAS Accounting Standards – Volume 10"

Dear IPSASB Members

The Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP) has reviewed Exposure Drafts 95 "Improvements to IPSAS Accounting Standards – Volume 10".

After consideration of the proposed amendments and guidance included in the Exposure Draft, the SRS-CSPCP has decided not to provide detailed comments at this stage, as we do not currently identify any significant issues or concerns requiring further input.

Specific Matter for Comment 1 – Prevalence of Proposed Amendments for Supplier Finance Arrangements
In your experience, are supplier finance arrangements sufficiently prevalent in your jurisdiction to warrant the proposed disclosure?

Supplier finance arrangements are ***not prevalent*** *in the public sector of our jurisdiction. However, they might exist occasionally, and we therefore do not oppose the proposed guidance.*

We appreciate the IPSASB's continued efforts in the development and improvement of IPSAS Standards and thank you for the opportunity to comment on this Exposure Draft.

Kind regards

Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP)

Winterthur, 15 June 2026