

Swiss Comment to

ED 61 Cash Basis IPSAS

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1. Introduction

The Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP) was established in 2008 by the Swiss Federal Ministry of Finance together with the cantonal Ministers of Finance. One of its aims is to provide the IPSAS Board with a consolidated statement for all three Swiss levels of government (municipalities, cantons and Confederation).

The SRS-CSPCP has discussed *ED ED 61 Amendments to Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS)* and comments as follows

2. Remarks on Exposure Draft 61

SRS-CSPCP discussed ED 61. Objectives and scope of this ED are not significant for the public sector entities in Switzerland, since it has been a long time that none of the Swiss public entity is reporting on a cash basis any more. Therefore it renounces to provide an answer.

Lausanne, February 25, 2016