

SMC 1. Do you agree with the IPSASB's proposed Strategy Objective 2019-2023?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		The objectives should consider citizen training through instructions that allow non-professional readers to understand the sizing of the figures that are exposed.
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		However, the importance of financial and non-financial information of public finance decision-making countries should be further promoted.
4	<i>Peru</i>	1		
5	<i>Paraguay</i>	1		<p>1. Give priority to topics:</p> <ul style="list-style-type: none"> • A y C, on issues that comprise the public sector: <ul style="list-style-type: none"> ○ Voices of accountants in issues that make the reality of the government sector ○ Information demanded by citizens • Transparency • Accountability <p>2. It is very important the participation of FOCAL as a representative of the Latin American countries, their realities and context, as well as the demands of the citizenship to be part of the IPSASB's agenda.</p>
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		
8	<i>Brazil</i>	1		<p>To better clarify IPSASB's strategy, the differences between users (political agents, bureaucrats, etc.) regarding knowledge, concerns, language proficiency, effort and benefits should be address. Consequently, the objectives could be presented in a more specific way towards IPSAS' main users. It is necessary to make the usefulness of accrual accounting information better disseminated to these different stakeholders to reduce possible resistance to the transition from budget-based or cash-based information to the full set of accrual based IPSAS.</p> <p>In addition, the IPSASB could consider regional variations or differences, e.g., Europe and Latin America. (see example in the questionnaire)</p> <p>It is also worth mentioning the possibility of including an area of institutional strengthening and governance activities, with emphasis on resources, training programs, information technology and support from multilateral agencies.</p>
9	<i>Panama</i>	1		
10	<i>Mexico</i>	1		
	TOTAL	10		

SMC 2. Do you agree with the 5 proposed Strategic Themes?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		<ul style="list-style-type: none"> • But it is necessary to coordinate the issues with other agencies for the purposes of harmonization with fiscal statistics (FMI), management system and debt management (UNCTAD) • In addition, work should be done in spaces where the highest authorities of the public finances of the countries (ministers of finance) are made aware of the progress and the importance of the application of standardized norms.
4	<i>Peru</i>	1		They recommend completing the objectives with a methodology for the accrual of income with the alternative of accruing income tax, according to the guidelines of an international standard such as the case of New Zealand.
5	<i>Paraguay</i>	1		
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		Their order of priority in the topics is: A, B, (D and E), and C.
8	<i>Brazil</i>	1		<p>However, there seems to be no correspondence between strategic objective and the five strategic themes, since the goal is quite daring and the themes have been developed in a conservative way. In addition, it should be clear that themes A and B were prioritized over other themes, given the prioritization criteria pointed out by the IPSASB in the document.</p> <p>Most IPSAS are based on IFRSs that are applicable to private sector entities. However, despite the importance of comparability of information across sectors due to the consolidation process required by the IPSAS themselves or by public finance statistics models, it is necessary to consider the particularities of the public sector, not only in the specific scope of a standard, but also as to the emphasis of the model as a whole.</p> <p>It is unclear whether there is a primary targeting. If any relevant to identify the primary targeting and its possible outcomes. (For more see questionnaire)</p>
9	<i>Panama</i>	1		<p>The main reason to agree to the five strategic issues is the following:</p> <ul style="list-style-type: none"> • Very good focus on the issues currently observed as more relevant to the Public Sector. • Maintaining convergence with IFRS makes the task more practical and aligned for evaluation and analysis purposes, since there exists a reference of a standard already issued and applied in the private sector. • For the purposes of the presentation of Financial Statements. Development of guides would be very useful, since the characteristics of some activities in the public sector generate doubts at the time of recognition and assessment processes • What is not known cannot be appreciated, therefore promoting the advantages or benefits offered to the public sector by the adoption of IPSAS based on accrual accounting, is practically like fulfilling the mission
10	<i>Mexico</i>	1		However, we believe it is important to evaluate the situation related to the legal frameworks that are observed in each of the countries and public entities, since this is of great importance to allow the adoption of IPSAS in a gradual manner
	TOTAL	10		

SMC 3. Do you agree with the criteria used for prioritizing the projects?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	<i>Argentina</i>	1		However, the objective of training and awareness must not be ignored.
2	<i>Chile</i>	1		Partially; In addition to the four criteria proposed by the IPSAB, it should be considered to add the criterion of "opportunity", which refers to the use of a specific conjuncture at the time of the evaluation. (See questionnaire for more details)
3	<i>Ecuador</i>	1		
4	<i>Peru</i>	1		They consider as a priority the treatment of the accrual of income, in particular of the income tax
5	<i>Paraguay</i>	1		The prioritization should also include the applicability (costs, number of users or entities) of the rule on implementation or complexity of the topic.
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		
8	<i>Brazil</i>	1		Partially agree; from the document is not possible to understand how the criteria were to set priorities. This is because the hierarchy between them and their operational definitions have not been presented. If there were a hierarchy between criteria, it would be important to establish whether the criteria have equal or different weights (for more details see questionnaire) Consideration of the differences between regions, countries and entities within the same country when the criteria are operationalized is not an easy task. (for more details see questionnaire) In addition, promoting transparency regarding the prioritization process can contribute to the legitimacy of the IPSASB Strategy and Work Plan 2019-2023, which includes presenting the operational definitions of the criteria as well as the weights assigned to each one of them.
9	<i>Panama</i>	1		
10	<i>Mexico</i>	1		
	TOTAL	10		

SMC 4. Theme A: Setting Standard on public sector specific issues – Do you agree with the prioritized projects?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		Especially the Natural Resources Theme.
2	<i>Chile</i>	1		Partially. <ul style="list-style-type: none"> • They suggest that the Natural Resources standard could cover the treatment of income and expense, together with specific indications to assess deterioration and determine which entity controls them. • It would be highly desirable that Conceptual Framework limited-scope review would have a high priority. If there are limitations in it, it could generate some imbalance in the issues addressed by the regulations. • They suggest that the final list of the projects indicated in the SMC 6 should be consider.
3	<i>Ecuador</i>	1		The infrastructure theme requires a broader treatment when referring to amortization, valuation after completion of construction and maintenance.
4	<i>Peru</i>	1		
5	<i>Paraguay</i>		1	In addition to the mentioned topics it is important to see the following cases: <ul style="list-style-type: none"> • For incomes also consider the treatment of tax expenditures or exonerations, accounting and budgetary impact (non-monetary operations) • Contabilization of costs (costs of budgetary programs), services rendered.
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>		1	They do not agree with the following prioritized projects: <ul style="list-style-type: none"> • Social Benefits: Uruguay's current pension and retirement system is legally regulated, so it is not a priority project • Heritage: we believe that it fits into a theme of a social and cultural nature more than financial. Based on this, its economic valuation is very subjective • Public Sector Measurement: we do not understand the objective of the project • Conceptual Framework limited-scope review: we do not consider it a project itself, but an update of the advances that are specified in specific projects.
8	<i>Brazil</i>		1	<p>Differential Reporting: The GA/CFC understands that it should be the priority of Theme A, given the set of local governments - 5,569 Brazilian municipalities, the majority of which are small or medium in size...the use of resources is not justified on the basis of the cost-benefit of the information generated.</p> <p>Discount Rates: The opinion of the GA/CFC is that this project should not be a priority because low or negative discount rates are not a reality in Latin American countries, and in particular in Brazil. (For more details see questionnaire)</p> <p>Conceptual Framework limited-scope review: GA/CFC identified the need for revisions, such as those related to the use of the term fair value. On the other hand, since the Conceptual Framework was recently issued, it would be important for the jurisdictions to have the opportunity to conduct a more in depth analysis, which would occur even from their use over a longer period of time. (For more details see questionnaire)</p> <p>Natural Resources: The GA/CFC understands that it is a relevant but not a priority project among those which have been presented. IPSAS are still in process of being implemented in most of the countries that have adopted it, and therefore there is an overall view that the board should focus on developing standards that are more relevant and comprehensive... (For more details see questionnaire)</p>

			<p>Sovereign Powers and Their Impact on Financial Reporting: GA/CFC understands that this project is a priority in comparison to Intangible Assets and Natural Resources because the specificities regarding the treatment of such items may be related to Sovereign Power... A guidance issued by the IPSASB related to the Sovereign Power could also encompass other projects proposed by the S&W 2019-2023 document, such as the natural resources project. (for more details see questionnaire)</p> <p>Accounting for Tax Expenditures: The GA/CFC understands that the criteria of prevalence, consequences and urgency are present on this proposed project and therefore should be prioritized... Tax relief is important for most countries that are adopting IPSAS, and their adequate recognition and measurement could also contribute strongly to Theme E of this document, which is to promote the benefits of accounting information by strengthening PFM.</p>	
9	<i>Panama</i>		1	I do not agree with the order of prioritization. Because, in the case of Natural Resources, although from an environmental point of view, it is being given a lot of attention by the countries of our region (LAC), putting it in terms of achieving the recognition and evaluation criteria for reporting purposes, at the level of the Financial Statements, I do not see it feasible in the medium term.
10	<i>Mexico</i>			The proposed topics are very important, but we consider that the term established for their observance is short, taking into account, for example, that before the accounting record there are the administrative and technical activities of other disciplines to be prepared, in order to be able to apply them. For example, the valuation of natural resources, their measurement and monitoring of inventories, for this it requires expert personnel in the matter and uniform guidelines, etc.
	TOTAL	5	4	

SMC 5. Theme B: Maintaining IFRS convergence – Do you agree with the prioritized major project?

	Country	Answers		Comments
		Yes	No	
1	Argentina	1		However, this regulatory framework should not ignore some budgetary issues, given that the relevance of the legislative mandate must be taken into account.
2	Chile	1		In particular, it is pointed out that the consolidation of mixed groups is of great importance in the case of Chile, since there are accounting regulations that differ between the central body, as in the case of two public entities,: <ul style="list-style-type: none"> • Chilean Economic Development Agency (CORFO), which has participation of ownership in Public Companies • Ministry of Education that generates a good part of financing from Public Universities
3	Ecuador	1		Emphasizing the use of the common language and the permanent search for the appropriate translation.
4	Peru	1		Emphasizing new IFRSs such as 15, 9, 16 and 17.
5	Paraguay	1		
6	Dominican Republic	1		There should be no material discrepancies between the two standards, rather it is necessary some considerations for the issues and transactions that occur in one sector and not in another.
7	Uruguay	1		This is what they are promoting in their implementation of their integrated financial information system, version 2, for the consolidation of the public sector.
8	Brazil	1		If it is possible to include new projects, it suggests prioritizing IFRS 5, since the insertion or regulations on non-current assets held for sale and discontinued operations is necessary to fill an IPSAS gap, once that neither the inventory nor the fixed asset standard provides accounting treatment for this situation.
9	Panama	1		Totally agree. Grouping or segmenting financial information allows the accountant to concentrate his analysis on those aspects that have the greatest impact on the results.
10	Mexico			The projects to be prioritized, in addition to applying the criteria established in the work plan, must previously consider the origin of their development, taking into account the needs of the users of the information, as established in Theme C of the document.
	TOTAL	9		

SMC 6. Do you agree with the approach proposed by the IPSASB on Theme C?

-Is there a project in Annex A of the document that you believe should be added to the Work Plan in place of a currently proposed project?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		<ul style="list-style-type: none"> The treatment of the accrual of tax resources Public Operations Cost Systems
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		Agree with the emphasized themes; however, RPG related to Public-Private Associations should increase to broaden the treatment provided by IPSAS 32.
4	<i>Peru</i>	1		They agree with the inclusion of income accrual
5	<i>Paraguay</i>	1		Cost accounting
6	<i>Dominican Republic</i>	1		They consider necessary cost accounting
7	<i>Uruguay</i>	1		<p>They propose to prioritize the following projects contained in Annex A: Accounting of Tax Expenses: in our country they are very significant and we consider it key for the transparency of information on public management.</p> <p>They suggest considering the inclusion of:</p> <ul style="list-style-type: none"> The accounting treatments of the Public-Private Partnerships As well as the Trusts <p>Both issues have gained notorious reluctance in Uruguay</p>
8	<i>Brazil</i>			GA/CFC believes that the Public Sector Guidance for Cost Accounting should be added to the Strategy and Work Plan 2019-2023...In addition, it is verified that the adequate treatment of cost accounting information in the public sector is aligned with the proposed strategic objective and its unfolding, as well as to Themes A, C, D and E, and not only to Theme C as proposed by the document. This demonstrates the relevance of a cost accounting project in the public sector.
9	<i>Panama</i>	1		
10	<i>Mexico</i>			It is considered that the existing IPSAS should continue to be reinforced through the normative update of the established technical provisions, conclude and prove the observance of those that are in development and subsequently make proposals aimed at including the missing issues that the different users of the information they demand.
	TOTAL	9		

SMC 7: Part 1 – Do you agree with the IPSASB’s proposed approach for Theme D?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	Argentina	1		This requires the confluence of the education sector (at all levels), especially the university level, without distinction of careers, and professional bodies in accounting.
2	Chile	1		
3	Ecuador	1		Emphasizing the need for dissemination on the use and application of IPSAS worldwide
4	Peru	1		
5	Paraguay	1		
6	Dominican Republic	1		<ul style="list-style-type: none"> • IPSAS should be taught in spanish language, as well as trained in seminars and programs, in order to certify facilitators. • Make agreements with public accounting offices or ministries in order to spread IPSAS knowledge.
7	Uruguay	1		Additionally, we comment that, in Uruguay in budgetary matters, the regulations have adopted a mixed criterion -in application of the principle of prudence-; Income is recorded on a cash basis, expenses on an accrual basis
8	Brazil	1		
9	Panama	1		
10	Mexico			The approach is interesting, but first it is convenient to take into account that, even when a standard is elaborated under the best practices, it will not yield fruits for its application if the administrative, legal and other models of the different countries are not uniform, therefore, it is necessary in the stage of gradual adoption, to have the possibility of adapting a standard or to look for alternatives that allow achieving convergence with IPSAS
	TOTAL	9		

SMC 7: Part 2 - Do you agree with the IPSASB's proposed approach for Theme E?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	<i>Argentina</i>	1		
2	<i>Chile</i>		1	Issue E, on the work of promoting the accrual regime, could seek a special approach aimed at authorities of the General Government, Local Governments and Congress, increasing their presence in support of the implementation of standards in different sectors. It is also suggested that the IPSASB should analyze the possibility of incorporating links to databases in the information attached to the Financial Statements, regarding information that may generate greater public interest, such as the delivery of bonds and costs associated with certain groups of the population. It is also suggested to explore the possibility of issuing an updated document on the current differences between Government Public Finance Statistics (GFS) and IPSAS.
3	<i>Ecuador</i>	1		Agree, even more with the mechanisms of dissemination and support to the converging countries
4	<i>Peru</i>	1		The recommended additional measures are specifically related to the invitation of CIPFA training courses that contribute to the dissemination of the standards issued by the IPSASB.
5	<i>Paraguay</i>	1		
6	<i>Dominican Republic</i>	1		Work with other professional groups and sponsoring organizations to help develop an understanding of the benefits and adoption of IPSAS and to improve transparency, accountability and decision-making.
7	<i>Uruguay</i>	1		We understand that it is a good tool to enable the comparability of financial reports, not only to evaluate management, but also to contribute to decision making.
8	<i>Brazil</i>	1		
9	<i>Panama</i>	1		
10	<i>Mexico</i>			The approach is interesting, but first it is convenient to take into account that, even when a standard is elaborated under the best practices, it will not yield fruits for its application if the administrative, legal and other models of the different countries are not uniform, therefore, it is necessary in the stage of gradual adoption, to have the possibility of adapting a standard or to look for alternatives that allow achieving convergence with IPSAS
	TOTAL	8	1	

Question 1- Do you consider it necessary to have a standardized methodology for public sector cost accounting issued by IPSASB?

	Country	Answers		Comments
		Sí	No	
1	Argentina	1		The standardization will allow, among other aspects, to evaluate the same efforts carried out in different countries of the region and will allow adopting the best practices of each of the countries.
2	Chile	1		It is considered of high value that the IPSASB could offer at least some type of guidelines to guide actions in this area.
3	Ecuador	1		Agreed, all the possibilities of increasing the verifiability of the centers where costs are generated with the aim of improving their determination must be taken into account.
4	Peru	1		Fully in agreement with standardizing cost accounting with a methodology issued by the IPSASB for which we put ourselves at your disposal with the purpose of sharing our experiences related to Budgets for Results
5	Paraguay	1		They agree on the elements to be considered to be part of the costs, but not on a single methodology or way of collecting the data, because each country has its information systems, accounts plans, budgetary classifiers, budget structure, etc.
6	Dominican Republic	1		Standardization would facilitate the transfer of knowledge and greater comparability with respect to the evaluation of public services provided efficiently.
7	Uruguay	1		A standardized methodology would make it easier to pay for and evaluate Public Policies, which are the basis of Financial Management of the Public Sector.
8	Brazil			No answer from Brazil
9	Panama	1		
10	Mexico			No answer from Mexico
	TOTAL	8	0	

Summary

- **SMC 1. Do you agree with the IPSASB's proposed Strategy Objective 2019-2023?**
 - Agree: 10/10
 - Disagree: 0/10
- **SMC 2. Do you agree with the 5 proposed Strategic Themes?**
 - Agree: 10/10
 - Disagree: 0/10
- **SMC 3. Do you agree with the criteria used for prioritizing the projects?**
 - Agree: 9/10
 - Disagree: 0/10
- **SMC 4. Theme A: Setting Standard on public sector specific issues – Do you agree with the prioritized projects?**
 - Agree: 5/10
 - Disagree: 4/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 5. Theme B: Maintaining IFRS convergence – Do you agree with the prioritized major project?**
 - Agree: 9/10
 - Disagree: 0/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 6. Do you agree with the approach proposed by the IPSASB on Theme C? -Is there a project in Annex A of the document that you believe should be added to the Work Plan in place of a currently proposed project?**
 - Agree: 8/10
 - Disagree: 0/10

*Brazil didn't agree nor disagree

*Mexico didn't agree nor disagree, only commented.
- **SMC 7: Part 1 – Do you agree with the IPSASB's proposed approach for Theme D?**
 - Agree: 9/10
 - Disagree: 0/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 7: Part 2 - Do you agree with the IPSASB's proposed approach for Theme E?**
 - Agree: 8/10
 - Disagree: 1/10

*Mexico didn't agree nor disagree, only commented.
- **Question 1- Do you consider it necessary to have a standardized methodology for public sector cost accounting issued by IPSASB?**
 - Agree: 8/10
 - Disagree: 0/10

*Brazil didn't answer this question.

*Mexico didn't answer this question.

Name/Nome/Nombre (Optional/Opcional): Patricio Barra Aeloiza.

Organisation/Organização/Organización

(Optional/Opcional): Contraloría General de la República



PATRICIO BARRA AELOIZA
Ingeniero Civil Industrial
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Instructions – After each table discussion, please indicate if you agree or disagree with the question and provide your reasoning supporting your agreement or disagreement.

Instruções - Após cada discussão na mesa, por favor, indique se você concorda ou discorda com a questão e forneça seu raciocínio apoiando seu acordo ou desacordo.

Instrucciones - Después de cada discusión en la mesa, por favor, indique si usted está de acuerdo o desacuerdo con la cuestión y proporcione su razonamiento apoyando su acuerdo o desacuerdo.

SMC 1 – Do you agree with the IPSASB's proposed Strategy Objective 2019-2023?

SMC 1 – Você concorda com o Objetivo Estratégico 2019-2023 proposto pelo IPSASB?

SMC 1 - ¿Está usted de acuerdo con el Objetivo Estratégico 2019-2023 propuesto por el IPSASB?

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Sí. Se considera que el objetivo se encuentra alineado con la que debe ser la función principal del IPSASB.

Name/Nome/Nombre (Optional/Opcional): Patricio Barra Aeloiza.

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SMC 2 – Do you agree with the 5 proposed Strategic Themes?

- Additional reasons not already discussed?
- If not, please provide any proposed alternatives, and why?

SMC 2 - Você concorda com os 5 temas estratégicos?

- Alguma consideração adicional que não foi discutida?
- Alguma outra alternativa? Justifique

SMC 2 - ¿Está usted de acuerdo con los 5 temas estratégicos?

- ¿Alguna consideración adicional que no fue discutida?
- ¿Alguna otra alternativa? Justificar

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Sí. Se considera que los 5 temas estratégicos cubren las que deberían ser las actividades principales del IPSASB.

Se tienen comentarios con respecto al Tema C (ó Tema 3 en la versión en inglés), en materia de generación de información para usuarios no-expertos de la sociedad civil, entendiéndose que la labor del Estado, en esta materia, es distinta a la de los entes privados abarcados por las IFRS, por lo que el IPSASB podría velar por la generación de algún informe complementario que permita la comprensión de personas no especializadas en la materia. Asimismo, podría avanzarse o promoverse la definición de algunos indicadores basados en Estados Financieros para su uso en el Sector Público, por ejemplo, en lo que dice relación con el hecho de que resultados (pérdida/ganancia) en un servicio público probablemente no tiene el mismo interés y sentido que en una empresa; pero la tasa de ejecución presupuestaria sí es una variable muy observada por los analistas de políticas públicas.

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SMC 3 – Do you agree with the criteria used for prioritising the proposed projects?

- If not, please provide proposed alternatives, and why?

SMC 3 - Você concorda com os critérios usados para priorizar os projetos propostos?

- Se não, por favor, forneça alternativas, e justifique.

SMC 3 – ¿Está usted de acuerdo con los criterios utilizados para priorizar los proyectos propuestos?

- Si no, por favor proporcione alternativas, y justifique.

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Parcialmente. Además de los cuatro criterios propuestos por el IPSASB, se propondría agregar la consideración del criterio de "Oportunidad", que se refiere al aprovechamiento de una coyuntura específica al momento de la evaluación. Es decir, que, si la implementación, estudio, investigación, preparación, etc. de alguna normativa específica permita un impacto especialmente relevante a la coyuntura de transparencia, rendición de cuentas, crisis fiscal, etc, de ese momento, que probablemente no se va a presentar en el futuro cercano.

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SMC 4 – Theme A: Setting Standard on public sector specific issues – Do you agree with the prioritized projects?

- If not, please provide proposed alternatives, and why?

SMC 4 - Tema A: Normatização Contábil de questões específicas do setor público - Você concorda com os projetos priorizados?

- Se não, por favor, forneça alternativas e justifique

SMC 4 - Tema A: Normatización Contable de cuestiones específicas del sector público - ¿Está usted de acuerdo con los proyectos priorizados?

- Si no, por favor, proporcione alternativas y justifique

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Parcialmente.

Se remarca la importancia de la norma de **Recursos Naturales**, ya que se ve como uno de los desafíos más relevantes debido a su complejidad e impacto en cuanto a aplicación en los distintos países, tanto a nivel de turismo, explotación de recursos, imagen, patrimonio de la humanidad, etc. Adicionalmente, se sugeriría que esta norma pudiese abarcar el tratamiento de ingresos y gastos asociados a dichos recursos, junto con indicaciones específicas para evaluar deterioro y determinar qué entidad los controla.

Sería altamente deseable que la revisión del alcance limitado al **Marco Conceptual** tuviese una alta prioridad, debido a que como su nombre lo indica, representa el marco de trabajo de las NICSP. Por consiguiente, si existen limitantes en él, se podría generar algún desbalance en los temas abordados por la normativa.

Se sugiere reconsiderar el listado definitivo para incluir los proyectos que se señalan en la SMC 6.

También se considera relevante ampliar la norma de **Consolidación** para que incluya indicaciones específicas sobre los fondos administrados por el Gobierno, pero que se constituyen con un patrimonio separado del patrimonio Fiscal.

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SMC 5 – Theme B: Maintaining IFRS convergence – Do you agree with the prioritized major project?

- If not, please provide a proposed alternative, and why?

SMC 5 – Tema B: Mantendo a convergência às IFRS - Você concorda com o projeto priorizado?

- Se não, por favor, forneça alternativas e justifique

SMC 5 – SMC 5 - Tema B: Mantener la convergencia con las NIIF - ¿Está usted de acuerdo con el proyecto priorizado?

- Si no, por favor, proporcione alternativas y justifique

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

<p>Sí.</p> <p>En particular, se señala que la consolidación de grupos mixtos es de gran importancia para el caso de Chile, ya que existen normativas contables que difieren entre el organismo central, como en el caso de dos entes públicos Corporación de Fomento (CORFO) que tiene participación de propiedad en Empresas Públicas y el Ministerio de Educación que genera buena parte de financiamiento de las Universidades Públicas.</p>

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SMC 6: Do you agree with the approach proposed by the IPSASB on Theme C?

- Is there a project in Annex A of the document that you believe should be added to the Work Plan in place of a currently proposed project?

SMC 6: Você concorda com a abordagem proposta pelo IPSASB acerca do Tema C?

- Existe algum projeto no Anexo A do documento que você acredita que deveria ser adicionado ao Plano de Trabalho no lugar de um projeto atualmente proposto?

SMC 6: ¿Está usted de acuerdo con el enfoque propuesto por el IPSASB sobre el tema C?

- ¿Existe algún proyecto en el Anexo A del documento que usted cree que debería añadirse al Plan de Trabajo en lugar de un proyecto actualmente propuesto?

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Se sugiere incluir el proyecto de **Activos Militares**, con una orientación específica hacia su revelación agregada, debido a lo sensible de la información, incluso estudiar la aplicación de una IPSAS pero en calidad de revelación restringida sólo a autoridades competentes y las entidades de control superior.

También el proyecto de norma de **Gastos Tributarios**, al ser un tema de gran importancia y difícil aplicación por parte de los países.

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SMC 7: Part I – Do you agree with the IPSASB's proposed approach for Theme D?

- If not, please provide proposed alternatives, and why?

SMC 7: Parte I - Você concorda com a abordagem proposta pelo IPSASB acerca do Tema D?

- Se não, por favor, forneça alternativas e justifique

SMC 7: Parte I - ¿Está usted de acuerdo con el enfoque propuesto por el IPSASB sobre el tema D?

- Si no, por favor, proporcione alternativas y justifique

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

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SMC 7: Part II – Do you agree with the IPSASB's proposed approach for Theme E?

- If not, please provide proposed alternatives, and why?
- Please share additional initiatives which the IPSASB should monitor and/or engage with?

SMC 7: Parte II - Você concorda com a abordagem proposta pelo IPSASB acerca do Tema E?

- Se não, por favor, forneça alternativas e justifique
- Por favor, compartilhe iniciativas adicionais com as quais o IPSASB deve monitorar e / ou se envolver?

SMC 7: Parte I - ¿Está usted de acuerdo con el enfoque propuesto por el IPSASB sobre el tema E?

- Si no, por favor, proporcione alternativas y justifique
- Por favor, comparta las medidas adicionales que el IPSASB debería supervisar y / o ir con?

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Parcialmente.

El Tema E (o Tema 4 en la versión en inglés), sobre la labor de promoción del régimen de devengado, podría buscar un enfoque especial orientado a autoridades del Gobierno General, de Gobiernos Locales y del Congreso, aumentando su presencia en el apoyo a la implementación de las normas en distintos sectores.

Asimismo, se sugiere que el IPSASB analice la posibilidad de incorporar vínculos a bases de datos en la información anexa a los Estados Financieros, respecto de la información que pueda generar un mayor interés público, tal como la entrega de bonos y costos asociados a determinados grupos de la población.

También se sugiere explorar la posibilidad de emitir un documento actualizado sobre las diferencias vigentes entre las Estadísticas de las Finanzas Públicas de Gobierno (GFS) y las NICSP.

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Question 1 – Do you consider it necessary to have a standardized methodology for public sector cost accounting issued by IPSASB?

Questão 1 - Você considera necessário haver uma metodologia padronizada para a contabilidade de custos no setor público emitida pelo IPSASB?

Cuestión 1 - ¿Usted considera necesario una metodología estandarizada para la contabilidad de costos en el sector público emitida por el IPSASB?

Agree/Concordo/Estoy de acuerdo

Disagree/Discordo/No estoy de acuerdo

Si.

Se considera de alto valor que el IPSASB pudiese ofertar una metodología estandarizada, o bien, al menos algún tipo de lineamientos para orientar las acciones en esta materia.

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Feedback Item - Please share your views on the use of roundtable discussions to engage with constituents and if the IPSASB should strive to do such events more frequently?

Feedback Item - Por favor, compartilhe seus pontos de vista acerca do uso de mesas redondas para envolvimento dos aplicadores das normas e se o IPSASB deveria se esforçar para fazer tais eventos com mais frequência?

Feedback Item - Por favor, comparta sus puntos de vista sobre el uso de mesas redondas para la participación de los aplicadores de las normas y si el IPSASB debería esforzarse para hacer tales eventos con más frecuencia?

Sí, se considera una instancia adecuada para generar discusiones. Es posible que para aprovechar aún más las oportunidades de generar estas interacciones considerando las distinciones normativas entre países, por ejemplo, en Latinoamérica, dichas mesas redondas pudieran conectarse o coincidir con otros eventos, como el encuentro FOCAL o el evento CRECER, situación que sabemos que el IPSASB ya está impulsando y creemos debe seguir haciendo.

Feedback Item - Please share any other comments or feedback?

Feedback Item - Por favor, compartilhe outros comentários ou feedback?

Feedback Item - Por favor, comparta otros comentarios o feedback?

Sin comentarios en este Item.