The Applicability of IPSASs

I’m Denise Juvenal this pleasure to have the opportunity to comment on this consultation. This is my individual commentary for IFAC-IPSASB about The Applicability of IPSASs.

Questions for Respondents

The IPSASB welcomes comments on all the changes proposed to IPSASs and RPGs in ED 56. The ED highlights one specific matter for comment, which is provided below to facilitate the comments. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate, contain a clear rationale and include reasons for agreeing or disagreeing. If you disagree, please provide alternative proposals.

Specific Matter for Comment The IPSASB proposes deleting the defined term “Government Business Enterprise” and removing all references to the term from the IPSASB’s pronouncements, so that the Preface to International Public Sector Accounting Standards will provide guidance on the applicability of IPSASs and RPGs. In order to facilitate comments, a positive description of the characteristics of public sector entities for which IPSASs are intended is included in the Executive Summary of the ED. This description will be part of the Preface to International Public Sector Accounting Standards. Do you agree with the changes to IPSASs and RPGs proposed in this ED? If not, please provide your reasons.

Yes, I agree with the changes to IPSASs and RPGs proposed in this Exposure Draft deleting the defined term “Government Business Enterprise” and removing all references to the term from the IPSASB’s pronouncements.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,
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