



## JUNTA DE DECANOS DE COLEGIOS DE CONTADORES PÚBLICOS DEL PERÚ

MIEMBROS  
DE:



Lima, January 16, 2022.

**Oficio N°003-2023-JDCCPP/CD.**

**MR. IAN CARRUTHERS**

**Chairman,**

*International Public Sector Accounting Standards Board IPSASB,  
The International Federation of Accountants,  
277 Wellington Street West,  
Toronto, Ontario M5V 3H2 CANADA*

*Re: Comments on the ED 83*

*Receive a cordial greeting and thanks for the support of the IPSASB. We are pleased to provide comments on the ED 83, Reporting Sustainability Program Information—RPGs 1 and 3: Additional Non-Authoritative Guidance issued by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants (IFAC). Our comments on the aforementioned Exposure Draft are attached to this letter.*

*If you need any additional clarification, do not hesitate to contact us through the email [jaranibar@mef.gob.pe](mailto:jaranibar@mef.gob.pe) with MSc. Juan Francisco Aranibar Romero, Technical Secretary of the National Technical Committee of the Government Sector of our represented Board of Deans of Colleges of Public Accountants of Peru.*

*Thanking you,*

*Yours sincerely,*



**CPC. Fernando Amaut Páucar**  
Chairman  
Board of Deans of Colleges of  
Public Accountants of Peru



**CPC. Edwin León Ccorahua**  
Secretary  
Board of Deans of Colleges of  
Public Accountants of Peru

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## ***Comments on the ED 83, Reporting Sustainability Program Information—RPGs 1 and 3: Additional Non- Authoritative Guidance***

### ***Specific Matter for Comment 1***

*Do you agree with the proposed additional implementation guidance for RPG 1? If not, what changes would you make?*

*We agree with the proposed additional implementation guidance for RPG 1 Reporting on the Long-Term Sustainability of an Entity's Finances.*

*Additionally, we suggest incorporating an additional section aimed at the preparation of prospective financial statements that allows contributing to strategic decision-making, guaranteeing long-term fiscal sustainability.*

*The course of action reflected in the prospective financial statements represents the entity's proposed course of action, or, where alternative scenarios are presented, that those scenarios are feasible; it has a reasonable and supportable basis for the determination of assumptions underlying the prospective financial statements, with informing them of the entity's actual or future likely compliance with legislation, regulations and contractual arrangements, as these relate to the assessment of the entity's financial performance.*

### ***Specific Matter for Comment 2***

*Do you agree with the proposed additional implementation guidance and illustrative examples for RPG 3? If not, what changes would you make?*

*We agree with the proposed additional implementation guidance and illustrative examples for RPG 3 Reporting Service Performance Information.*



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*Likewise, we suggest considering a section that establishes the implementation of government cost accounting as an information system that measures, analyzes, and presents information on the costs of activities associated with the production of goods and/or provision of services in the value chain. public, making it necessary to have management indicators and cost/benefit/effectiveness evaluation, as well as financial ratios that allow identifying the level of compliance with institutional objectives and government programs by linking sustainability reports, contributing to planning and control for decision-making in public management.*

*Sincerely*

**Mg. César Alan Justo Gómez**  
Chairman  
National Technical Committee of  
the Government Sector

**MSc. Juan Francisco Arañibar Romero**  
Technical Secretary  
National Technical Committee of  
the Government Sector