



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

MIEMBROS  
DE:



“Año del Fortalecimiento de la Soberanía Nacional”

Lima, September 08, 2022.

**Oficio N°068-2022-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 Consultation Paper  
Advancing Public Sector Sustainability Reporting*

*Dear Ian Carruthers,*

*Receive a cordial greeting and thanks for the support of the IPSASB. We are pleased to provide comments on the Consultation Paper, Advancing Public Sector Sustainability Reporting issued by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants (IFAC). Our comments on the aforementioned Consultation Paper 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 Mr. 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 Consultation Paper, Advancing Public Sector Sustainability Reporting*

### **Preliminary View 1—Chapter 1**

*The IPSASB's view is that there is a need for global public sector specific sustainability reporting guidance.*

*Do you agree with the IPSASB's Preliminary View?*

*If not, please provide your reasons.*

*We agree with the IPSASB's Preliminary Opinion. There is a need for a specific sustainability reporting guide for the global public sector.*

### **Preliminary View 2—Chapter 2**

*The IPSASB's experience, processes and relationships would enable it to develop global public sector specific sustainability reporting guidance effectively.*

*Do you agree with the IPSASB's Preliminary View?*

*If not, please provide your reasons.*

*we agree with the IPSASB's Preliminary Opinion. The IPSASB's experience, processes and relationships would enable it to develop guidance for effective global public sector specific sustainability reporting.*

### **Specific Matter for Comment 1—Chapter 3**

*If the IPSASB were to develop global public sector specific sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.*

*We consider the most pressing issues to be addressed by the IPSASB in the development of a specific sustainability reporting guide for the global public sector correspond to the fulfillment of the sustainable development objectives and the interface with the Natural Resources project.*



### **Preliminary View 3—Chapter 3**

*If the IPSASB were to develop global public sector-specific sustainability reporting guidance it proposes applying the framework in Figure 5.*

*In developing such guidance, the IPSASB would work in collaboration with other international bodies, where appropriate, through the application of its current processes.*

*Do you agree with the IPSASB's Preliminary View?*

*If not, please provide your reasons, explaining what alternatives you would propose,*

*We agree with the IPSASB's Preliminary Opinion. The IPSASB should develop such guidance in collaboration with other international bodies, where appropriate, through the application of its current processes.*

### **Preliminary View 4—Chapter 3**

*If the IPSASB were to develop global public sector specific sustainability reporting guidance, it would address general sustainability-related information and climate-related disclosures as its first topics. Subsequent priority topics would be determined in the light of responses to this Consultation Paper as part of the development of its 2024-2028 Strategy.*

*Do you agree with the IPSASB's Preliminary View?*

*If not, please provide your reasons, explaining which topics the IPSASB should*

*We agree with the IPSASB's Preliminary Opinion, with the objective that a specific sustainability reporting guide is developed for the global public sector and that they be considered in its 2024-2028 strategy, addressing the general information related to the sustainability and climate-related revelations as its first topics.*

### **Preliminary View 5—Chapter 4**

*The key enablers identified in paragraph 4.2 are needed in order for the IPSASB to take forward the development of global public sector specific sustainability reporting guidance.*

*Do you agree with the IPSASB's Preliminary View?*

*If not, please provide your reasons, identifying which of the proposed key enablers you disagree with and why.*




*We agree with the IPSASB's Preliminary Opinion. The key enablers identified in paragraph 4.2 are necessary for the IPSASB to further develop guidance for global public sector-specific sustainability reporting.*

**Specific Matter for Comment 2—Chapter 4**

*To what extent would you be willing to contribute financial or other support to the IPSASB for the development of global public sector specific sustainability reporting guidance?*

*We are going to participate with the contribution of research in accounting sciences, and sharing the experiences of the various government entities in Peru for the development of a guide for the preparation of specific sustainability reports of the global public sector.*

*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*