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We found the IPSASB consultation paper on “Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities” a very interesting paper and in particular the discussion of the reporting entity

In Canada, as in other societies, governments perform an important role in economic affairs. As national accountants and statisticians, to study the impact of public bodies on the economy, it is essential to have a precise definition of the entities that comprise the public sector universe. The attached **Guide to the Public Sector of Canada** produced by Statistics Canada presents the criteria utilized to determine the entities that are in the public sector. It also delineates the structures used to categorize these data for statistical purposes. This universe provides the framework to observe the extent of governments' involvement in the production of goods and services in the Canadian economy. The criteria used to define the public sector are based on principles embodied by the Canadian System of National Accounts at Statistics Canada.

In order to measure the public sector, an up-to-date profile of the public sector universe is required. The public sector includes all government controlled entities such as ministries, departments, funds, organizations, and business enterprises which political authorities at all levels use to implement their social and economic policies. Statistics Canada's Public Institutions Division profiles and classifies public sector entities

We produce and disseminate financial statistics not only for governments and government business enterprises but their sub-components as well, such as universities and colleges and health and social services institutions. With the move to more consolidated reporting by governments there are sometimes challenges in arriving at financial statistics for the sub-components.

Thank you for the opportunity to comment.

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***IPSASB Staff Note – The Guide to the Canadian Public Sector (72 pages with cross reference to support guidance) was attached and is available separately to members on request. It was not included in this batch of Agenda materials because of size.***