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August 18, 2013

**Conceptual Framework for General Purpose Financial Reporting by
Public Sector Entities:
Presentation in General Purpose Financial Reports**

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation. This is my individual commentary for IFAC-IPSAS about Conceptual Framework.

Guide for Respondents

The IPSASB welcomes comments on all the proposals in CF-ED4. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate, contain a clear rationale and, where applicable, provide a suggestion for proposed changes to CF-ED4.

Specific Matters for Comment

The IPSASB particularly values comments on the Specific Matters for Comment below.

Specific Matter for Comment 1

Do you agree with the proposed descriptions of “presentation”, “display”, and “disclosure” and the relationships between them in Section 1? If not, how would you modify them?

Yes, I agree with the proposed descriptions of “presentation”, “display” and “disclosure” and the relationships between them in Section 1, but I think I suggest that in the note need observe the transparency, in page 8, as “QCs of information are relevance, faithful representation, understandability, timeliness, comparability, and verifiability”, I understand that is very important for public sector, if the board agree.

Specific Matter for Comment 2

Do you agree with the identification of three presentation decisions (selection, location and organization) in section 1? If not, how would you modify the identification of presentation decisions?

Yes, I agree with the identification of three presentation decisions (selection, location and organization) in section 1.

Specific Matter for Comment 3

Do you agree with the proposed approach to making presentation decisions in Section 1? If not, how would you modify it?

I agree with the proposed approach to making presentation decisions in Section 1.

Specific Matter for Comment 4

Do you agree with the description of information selection in Section 2:

(a) In the financial statements; and

(b) Within other GPFRs?

If not, how would you modify the description(s)?

Yes, I agree with the description of information selection in Section 2 for in the financial statements and other GPFRs.

Specific Matter for Comment 5

Do you agree with the description of information location in Section 3:

(a) In the financial statements;

(b) In other GPFRs; and,

(c) Between different reports within GPFRs?

If not, how would you modify the description(s)?

Yes, I agree with the description of information location in Section 3 for: in the financial statements, in others GPFRs and between different reports within GPFRs.

Specific Matter for Comment 6

Do you agree with the description of information organization in Section 4:

(a) In the financial statements; and

(b) In other GPFRs?

If not, how would you modify the description(s)?

Yes, I agree with the description of information organization in Section 4 for in the financial statements and in others GPFRs.

Specific Matter for Comment 7

Do you consider that CF-ED4 contains sufficient detail on concepts applicable to presentation in GPFRs, including the financial statements, of governments and other public sector entities? If not, how would you extend the proposals?

I think that for this moment CF-ED4 contains sufficient detail on concepts applicable to presentation in GPFRs, including the financial statements, of governments and other public sector entities, but I suggest for the board observed if the discussion elaborated for European Commission can be has some impact for this discussion¹.

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

Yours,

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¹ <http://epp.eurostat.ec.europa.eu/portal/page/portal/conferences/introduction/2013/epsas>