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Claes-Göran Gustavsson	

Comments on IPSASB Work Program 2013-2014

The Swedish National Financial Management Authority (ESV) appreciates the opportunity to comment on the work program.

ESV is the government agency responsible for financial management and development of GAAP in the Swedish central government. Full accrual accounting was introduced in 1993 and we hope that our experience will be a contribution in your work with various accounting issues.

Comments on the work program are given by The Swedish National Audit Office (NAO). In our opinion NAO has discussed the most crucial issues. We support that discussion and refer to the NAO comments.

Claes-Göran Gustavsson has prepared this comment.

Yours sincerely,

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