



MINISTERIO DE HACIENDA
SECRETARIA DE ESTADO

June 15th 2005

Dear Sir:

As per your request to submit comments to the International Public Sector Accounting Standard IPSAS 24, I am glad to inform you that we do not have any comments neither to the definitions nor to the questionnaire.

It is important to clarify that El Salvador is generating fiscal information both in cash as well as in accrual basis. The latter is the standard registration and accounting of financial transactions reported to Statistics Department of the International Monetary Fund (IMF) and the registration of fiscal accounts is on accrual basis, which are reported to the Western Hemisphere of the IMF.

Sincerely,

Carmen Regina de Arévalo
VICEMINISTRA DE HACIENDA



CERTIFICADA BAJO LAS NORMAS ISO 9001 POR LA ASOCIACION ESPAÑOLA DE NORMALIZACION Y CERTIFICACION

