

**Denise Silva Ferreira Juvenal**

[rio1042370@terra.com.br](mailto:rio1042370@terra.com.br)

**Accountant**

**Commentary individual**

**Rio de Janeiro / Brazil**

**Sir**

**Chair and Steering Committee**

**The Technical Director**

**International Public Sector Accounting Standards Board**

**International Federation of Accountants**

**277 Wellington Street West**

**Toronto, Ontario M5V 3H2 CANADA**

[stepheniefox@ifac.org](mailto:stepheniefox@ifac.org).

**October 31, 2012**

**Consultation on IPSASB**

**Work Program 2013-2014**

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation. This is my individual commentary for IFAC-IPSAS about Consultation on IPSASB Work Program 2013-2014.

**Guide for Respondents**

**The IPSASB asks that in assessing priorities and providing input you consider the following questions:**

**Considering the additional potential projects identified above and described in Appendix C, are 1.there any other projects that you think need to be added to the list of potential projects?**

No, I think that for this moment I agree with the list of potential projects elaborated for IPSASB. I understand that this agenda need to be similar agenda of discussion that will be elaborated for IASB in specific subject.

I suggest that for the same projects as for example: Emissions Trading Schemes and Leases, the discussions need to be integrated with International Accountants Standards Board – IASB<sup>1</sup> and EUROSTAT – European Commission<sup>2</sup>, because the process of review will be occur in time with specific considerations for Public Sector, because this subject is very complex.

**Which projects do you think the IPSASB should prioritize for 2013-2014? In your response you 2.could consider providing your assessment of the 3 most important projects or a ranking of all projects on the list. Please explain the reasons for your answers.**

I think that the IPSASB should prioritize for 2013-2014 these projects with 3 most important: **Leases, Borrowing Costs (Update of IPSAS 5 - underlying standard IAS 23) and Emissions Trading Schemes.** These projects are priority of G20<sup>3</sup> and are very complex, for this I understand that these points are most important projects and attend the considerations of United Nations<sup>4</sup> about sustainability.

**Please provide any further comments you have on the IPSASB's Work Program for 2013-2014.**

I think for the period 2013-2014 need to be observed the results of Agenda Consultation of IASB and Discussion in EUROSTAT of European Commission, can be that need to be integrated more informations or details in relation these projects. I understand that the IPSASB don't make modifications in your Agenda 2013-2014.

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

Yours,

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

552193493961

---

<sup>1</sup> <http://www.ifrs.org/Current-Projects/IASB-Projects/IASB-agenda-consultation/Pages/IASB-agenda-consultation.aspx>

<sup>2</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/public\\_consultations/consultations](http://epp.eurostat.ec.europa.eu/portal/page/portal/public_consultations/consultations)

<sup>3</sup> <http://www.g20.org/>

<sup>4</sup> <http://unctad.org/en/pages/newsdetails.aspx?OriginalVersionID=48>