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**Reporting on the Long-Term Sustainability of a Public Sector Entity's
Finances.**

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation. This is my individual commentary for IFAC-IPSAS about Reporting on the Long-Term Sustainability of a Public Sector Entity's Finances.

Guide for Respondents

The IPSASB would welcome comments on all the proposals in the ED. 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 the ED.

Specific Matters for Comment

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

This study is very important for development and increase of informations and internal control for the government and non-profit organizations.

Specific Matter for Comment 1

Do you agree that the characteristics of an entity that indicate whether users exist for information on long-term fiscal sustainability are those set out in paragraph 15? If you consider that there are more appropriate indicators please provide them.

I agree with paragraph 15 when describes users for long-term fiscal sustainability information for entities with one or more of the following characteristics: (a) Significant tax and/or other revenue raising powers; (b) Powers to incur debt; or (c) Wide decision-making powers over service delivery levels. I believe that for government and non-profits are adequate, in this moment I understand that don't have others considerations for include as characteristics, but in future can occur others factors that can be characteristics.

Specific Matter for Comment 2

Do you agree that the “dimensions” of long-term fiscal sustainability in paragraphs 27–37 provide a viable framework for narrative reporting on the long-term sustainability of an entity’s finances that complements and interprets the projections? If not, how would you modify this approach?

In relation the “dimensions” of long-term fiscal sustainability in paragraphs 27-37, I understand that in this moment is very adequate the IPSAS/IFAC discuss about this proposal that has clearly, transparency, objectivity, inspection and observation.

The long-term sustainability of an entity’s finance that complements and interprets the projections has relation as new discussion about sustainability relationship the Integrated Reporting, that I considering very important for the government in relation a budget and projections.

As described in the point 27 the dimensions about 1-Fiscal capacity; 2- Service capacity; and 3-Vulnerability, I observe that in relation a Service Capacity include only services, but I have doubt if the volume and quantity has relation that capacity of the government has condition for implement this or other project.

When I observed the context about budget I understood, that service have relation with financial resources for attend some quantity, in relation aspect for

projections, I don't know, because can be exist risk if the government don't have resources for applied or occur demand that don't have expectation.

Specific Matter for Comment 3

Do you agree with the guidelines in this ED on disclosure of principles and methodologies, including risks and uncertainties? If not, how would you modify these guidelines?

Yes, I agree with this exposure draft on disclosure of principles and methodologies, including risks and uncertainties.

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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