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REPORTING SERVICE PERFORMANCE INFORMATION

I'm Denise Juvenal this is a pleased to have the opportunity to comment on this consultation about Reporting Service Performance Information of the International Public Sector Accounting Standards Board - IPSASB. This is my individual commentary for IFAC-IPSASB. I agree with this proposal and I think that is very important this study congratulations for IFAC – IPSASB team, this is a good paper.

Guide for Respondents

The IPSASB would welcome comments on whether you agree or disagree with the Preliminary Views in this CP. The IPSASB also is requesting feedback on the specific matters on which it has not reached consensus. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate and contain a clear rationale.

Preliminary Views for Comment in this CP are provided below. Paragraph numbers identify the location of the Preliminary View in the text.

Preliminary View 1 (following paragraph 1.6):

The reporting of service performance information is necessary to meet the objectives of financial reporting (accountability and decision-making) as proposed in the Conceptual Framework Exposure Draft (CF-ED 1), *Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities: Role, Authority and Scope; Objectives and Users; Qualitative Characteristics; and Reporting Entity*.

Preliminary View 2 (following paragraph 3.5):

Developing a standardized service performance information terminology for the reporting of service performance information is appropriate, and should include the seven terms and working definitions in Table A on page 14.

Preliminary View 3 (following paragraph 5.23):

Components of service performance information to be reported are (a) information on the scope of the service performance information reported, (b) information on the public sector entity's objectives, (c) information on the achievement of objectives, and (d) narrative discussion of the achievement of objectives.

Preliminary View 4 (following paragraph 6.9):

The qualitative characteristics of information and pervasive constraints on the information that is currently included in GPFs of public sector entities also apply to service performance information.

The Specific Matters for Comment requested in this CP are provided below. Paragraph numbers identify the location of the Specific Matter for Comment in the text.

Specific Matter for Comment 1 (following paragraph 1.11):

Should the IPSASB consider issuing (a) non-authoritative guidance for those public sector entities that choose to report service performance information, (b) authoritative guidance requiring public sector entities that choose to issue a service performance report to apply the guidance, or (c) authoritative guidance requiring public sector entities to report service performance information?

I think that this information will be elaborated for all public sector entities direct or indirect entities, this a form for used system for public sector as control for example,

the informations need integrated for compare and understand some indicator and can be results others analysis, this is transparency and clearly.

Specific Matter for Comment 2 (following paragraph 2.3):

Do you agree that this project should not identify specific indicators of service performance?

Yes, I think that IFAC-IPSASB should not identify specify indicators of service, because in this moment some discussions as: Global Reporting, Integrated Reporting and XBRL Taxonomy can be have impact in the indicators in relation objective, transparency, clearly and effectiveness and I think can be very important for this IFAC project.

I suggest if the board agree, that IFAC-IPSASB observed the discussion about Summary of Concepts Statement No. 5 Service Efforts and Accomplishments Reporting—an amendment of GASB Concepts Statement No. 2 (Issued 11/08) elaborated for GASB in the past and has discussion that will be used for the public sector in the future about indicators. I think that this study is very important for development of the transparency for public sector.

Specific Matter for Comment 3 (following paragraph 2.4):

Should service performance information included in GPFRs be prepared for the same reporting entity as for general purpose financial statements (GPFs)?

I have doubt if service performance information include or not in GPFRs can be impact in the reporting entity. I observe that this information depends of internal control, systems, transparency, effectiveness and internal audit in the organization.

Specific Matter for Comment 4 (following paragraph 4.18):

This CP identifies four dimensions of service performance information that are necessary to meet the needs of users. These are:

- (a) Information on the public sector entity’s objectives, including the need or demand for these objectives to be achieved (the “why” dimension);**
- (b) Input, output, outcome, efficiency, and effectiveness indicators, including service recipient perception or experience information (the “what” dimension);**
- (c) Comparisons of actual performance to projected (or targeted) results, including information on the factors that influence results (the “how” dimension); and**

(d) Time-oriented information, including comparisons of actual results over time and to milestones (the “when” dimension).

Do you agree with these dimensions of service performance information? Are there dimensions that should be added or deleted?

Yes, I agree with these dimensions and I think that should not added or deleted others indicators of service performance information. I observe that is very important the public sector has clearly in your actual performance in the results.

I suggest that IFAC-IPSASB contact some regulators of public sector for to know what’s the impact and problems of implementation of indicators.

The effectiveness of indicator and your dimension are real when is possible observed clearly of information in relation results of efficiency services realized for the public sector.

Specific Matter for Comment 5 (following paragraph 7.9):

Should service performance information be reported (a) as part of the GPFR that is currently issued (for example, an annual financial report) but not part of the GPFSS, (b) in a separately issued GPFR, or (c) in both a separately issued GPFR and as part of the currently issued GPFR?

I think that service performance information will be elaborated as part of reporting, but is very important observe the time for analysis these indicators and if indicators will be results of the systems, I think that don’t have problems for elaborated with reporting, but if not, I suggest that IFAC-IPSASB observed the practical time that some organizations need for elaborated these informations with clearly, transparency and effectiveness of activities for don’t have problems with results.

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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