

SMC 1. Do you agree with the IPSASB's proposed Strategy Objective 2019-2023?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		The objectives should consider citizen training through instructions that allow non-professional readers to understand the sizing of the figures that are exposed.
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		However, the importance of financial and non-financial information of public finance decision-making countries should be further promoted.
4	<i>Peru</i>	1		
5	<i>Paraguay</i>	1		<p>1. Give priority to topics:</p> <ul style="list-style-type: none"> • A y C, on issues that comprise the public sector: <ul style="list-style-type: none"> ○ Voices of accountants in issues that make the reality of the government sector ○ Information demanded by citizens • Transparency • Accountability <p>2. It is very important the participation of FOCAL as a representative of the Latin American countries, their realities and context, as well as the demands of the citizenship to be part of the IPSASB's agenda.</p>
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		
8	<i>Brazil</i>	1		<p>To better clarify IPSASB's strategy, the differences between users (political agents, bureaucrats, etc.) regarding knowledge, concerns, language proficiency, effort and benefits should be address. Consequently, the objectives could be presented in a more specific way towards IPSAS' main users. It is necessary to make the usefulness of accrual accounting information better disseminated to these different stakeholders to reduce possible resistance to the transition from budget-based or cash-based information to the full set of accrual based IPSAS.</p> <p>In addition, the IPSASB could consider regional variations or differences, e.g., Europe and Latin America. (see example in the questionnaire)</p> <p>It is also worth mentioning the possibility of including an area of institutional strengthening and governance activities, with emphasis on resources, training programs, information technology and support from multilateral agencies.</p>
9	<i>Panama</i>	1		
10	<i>Mexico</i>	1		
	TOTAL	10		

SMC 2. Do you agree with the 5 proposed Strategic Themes?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		<ul style="list-style-type: none"> • But it is necessary to coordinate the issues with other agencies for the purposes of harmonization with fiscal statistics (FMI), management system and debt management (UNCTAD) • In addition, work should be done in spaces where the highest authorities of the public finances of the countries (ministers of finance) are made aware of the progress and the importance of the application of standardized norms.
4	<i>Peru</i>	1		They recommend completing the objectives with a methodology for the accrual of income with the alternative of accruing income tax, according to the guidelines of an international standard such as the case of New Zealand.
5	<i>Paraguay</i>	1		
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		Their order of priority in the topics is: A, B, (D and E), and C.
8	<i>Brazil</i>	1		<p>However, there seems to be no correspondence between strategic objective and the five strategic themes, since the goal is quite daring and the themes have been developed in a conservative way. In addition, it should be clear that themes A and B were prioritized over other themes, given the prioritization criteria pointed out by the IPSASB in the document.</p> <p>Most IPSAS are based on IFRSs that are applicable to private sector entities. However, despite the importance of comparability of information across sectors due to the consolidation process required by the IPSAS themselves or by public finance statistics models, it is necessary to consider the particularities of the public sector, not only in the specific scope of a standard, but also as to the emphasis of the model as a whole.</p> <p>It is unclear whether there is a primary targeting. If any relevant to identify the primary targeting and its possible outcomes. (For more see questionnaire)</p>
9	<i>Panama</i>	1		<p>The main reason to agree to the five strategic issues is the following:</p> <ul style="list-style-type: none"> • Very good focus on the issues currently observed as more relevant to the Public Sector. • Maintaining convergence with IFRS makes the task more practical and aligned for evaluation and analysis purposes, since there exists a reference of a standard already issued and applied in the private sector. • For the purposes of the presentation of Financial Statements. Development of guides would be very useful, since the characteristics of some activities in the public sector generate doubts at the time of recognition and assessment processes • What is not known cannot be appreciated, therefore promoting the advantages or benefits offered to the public sector by the adoption of IPSAS based on accrual accounting, is practically like fulfilling the mission
10	<i>Mexico</i>	1		However, we believe it is important to evaluate the situation related to the legal frameworks that are observed in each of the countries and public entities, since this is of great importance to allow the adoption of IPSAS in a gradual manner
	TOTAL	10		

SMC 3. Do you agree with the criteria used for prioritizing the projects?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	<i>Argentina</i>	1		However, the objective of training and awareness must not be ignored.
2	<i>Chile</i>	1		Partially; In addition to the four criteria proposed by the IPSAB, it should be considered to add the criterion of "opportunity", which refers to the use of a specific conjuncture at the time of the evaluation. (See questionnaire for more details)
3	<i>Ecuador</i>	1		
4	<i>Peru</i>	1		They consider as a priority the treatment of the accrual of income, in particular of the income tax
5	<i>Paraguay</i>	1		The prioritization should also include the applicability (costs, number of users or entities) of the rule on implementation or complexity of the topic.
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>	1		
8	<i>Brazil</i>	1		Partially agree; from the document is not possible to understand how the criteria were to set priorities. This is because the hierarchy between them and their operational definitions have not been presented. If there were a hierarchy between criteria, it would be important to establish whether the criteria have equal or different weights (for more details see questionnaire) Consideration of the differences between regions, countries and entities within the same country when the criteria are operationalized is not an easy task. (for more details see questionnaire) In addition, promoting transparency regarding the prioritization process can contribute to the legitimacy of the IPSASB Strategy and Work Plan 2019-2023, which includes presenting the operational definitions of the criteria as well as the weights assigned to each one of them.
9	<i>Panama</i>	1		
10	<i>Mexico</i>	1		
	TOTAL	10		

SMC 4. Theme A: Setting Standard on public sector specific issues – Do you agree with the prioritized projects?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		Especially the Natural Resources Theme.
2	<i>Chile</i>	1		Partially. <ul style="list-style-type: none"> • They suggest that the Natural Resources standard could cover the treatment of income and expense, together with specific indications to assess deterioration and determine which entity controls them. • It would be highly desirable that Conceptual Framework limited-scope review would have a high priority. If there are limitations in it, it could generate some imbalance in the issues addressed by the regulations. • They suggest that the final list of the projects indicated in the SMC 6 should be consider.
3	<i>Ecuador</i>	1		The infrastructure theme requires a broader treatment when referring to amortization, valuation after completion of construction and maintenance.
4	<i>Peru</i>	1		
5	<i>Paraguay</i>		1	In addition to the mentioned topics it is important to see the following cases: <ul style="list-style-type: none"> • For incomes also consider the treatment of tax expenditures or exonerations, accounting and budgetary impact (non-monetary operations) • Contabilization of costs (costs of budgetary programs), services rendered.
6	<i>Dominican Republic</i>	1		
7	<i>Uruguay</i>		1	They do not agree with the following prioritized projects: <ul style="list-style-type: none"> • Social Benefits: Uruguay's current pension and retirement system is legally regulated, so it is not a priority project • Heritage: we believe that it fits into a theme of a social and cultural nature more than financial. Based on this, its economic valuation is very subjective • Public Sector Measurement: we do not understand the objective of the project • Conceptual Framework limited-scope review: we do not consider it a project itself, but an update of the advances that are specified in specific projects.
8	<i>Brazil</i>		1	<p>Differential Reporting: The GA/CFC understands that it should be the priority of Theme A, given the set of local governments - 5,569 Brazilian municipalities, the majority of which are small or medium in size...the use of resources is not justified on the basis of the cost-benefit of the information generated.</p> <p>Discount Rates: The opinion of the GA/CFC is that this project should not be a priority because low or negative discount rates are not a reality in Latin American countries, and in particular in Brazil. (For more details see questionnaire)</p> <p>Conceptual Framework limited-scope review: GA/CFC identified the need for revisions, such as those related to the use of the term fair value. On the other hand, since the Conceptual Framework was recently issued, it would be important for the jurisdictions to have the opportunity to conduct a more in depth analysis, which would occur even from their use over a longer period of time. (For more details see questionnaire)</p> <p>Natural Resources: The GA/CFC understands that it is a relevant but not a priority project among those which have been presented. IPSAS are still in process of being implemented in most of the countries that have adopted it, and therefore there is an overall view that the board should focus on developing standards that are more relevant and comprehensive... (For more details see questionnaire)</p>

			<p>Sovereign Powers and Their Impact on Financial Reporting: GA/CFC understands that this project is a priority in comparison to Intangible Assets and Natural Resources because the specificities regarding the treatment of such items may be related to Sovereign Power... A guidance issued by the IPSASB related to the Sovereign Power could also encompass other projects proposed by the S&W 2019-2023 document, such as the natural resources project. (for more details see questionnaire)</p> <p>Accounting for Tax Expenditures: The GA/CFC understands that the criteria of prevalence, consequences and urgency are present on this proposed project and therefore should be prioritized... Tax relief is important for most countries that are adopting IPSAS, and their adequate recognition and measurement could also contribute strongly to Theme E of this document, which is to promote the benefits of accounting information by strengthening PFM.</p>	
9	<i>Panama</i>		1	I do not agree with the order of prioritization. Because, in the case of Natural Resources, although from an environmental point of view, it is being given a lot of attention by the countries of our region (LAC), putting it in terms of achieving the recognition and evaluation criteria for reporting purposes, at the level of the Financial Statements, I do not see it feasible in the medium term.
10	<i>Mexico</i>			The proposed topics are very important, but we consider that the term established for their observance is short, taking into account, for example, that before the accounting record there are the administrative and technical activities of other disciplines to be prepared, in order to be able to apply them. For example, the valuation of natural resources, their measurement and monitoring of inventories, for this it requires expert personnel in the matter and uniform guidelines, etc.
	TOTAL	5	4	

SMC 5. Theme B: Maintaining IFRS convergence – Do you agree with the prioritized major project?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	Argentina	1		However, this regulatory framework should not ignore some budgetary issues, given that the relevance of the legislative mandate must be taken into account.
2	Chile	1		In particular, it is pointed out that the consolidation of mixed groups is of great importance in the case of Chile, since there are accounting regulations that differ between the central body, as in the case of two public entities,: <ul style="list-style-type: none"> • Chilean Economic Development Agency (CORFO), which has participation of ownership in Public Companies • Ministry of Education that generates a good part of financing from Public Universities
3	Ecuador	1		Emphasizing the use of the common language and the permanent search for the appropriate translation.
4	Peru	1		Emphasizing new IFRSs such as 15, 9, 16 and 17.
5	Paraguay	1		
6	Dominican Republic	1		There should be no material discrepancies between the two standards, rather it is necessary some considerations for the issues and transactions that occur in one sector and not in another.
7	Uruguay	1		This is what they are promoting in their implementation of their integrated financial information system, version 2, for the consolidation of the public sector.
8	Brazil	1		If it is possible to include new projects, it suggests prioritizing IFRS 5, since the insertion or regulations on non-current assets held for sale and discontinued operations is necessary to fill an IPSAS gap, once that neither the inventory nor the fixed asset standard provides accounting treatment for this situation.
9	Panama	1		Totally agree. Grouping or segmenting financial information allows the accountant to concentrate his analysis on those aspects that have the greatest impact on the results.
10	Mexico			The projects to be prioritized, in addition to applying the criteria established in the work plan, must previously consider the origin of their development, taking into account the needs of the users of the information, as established in Theme C of the document.
	TOTAL	9		

SMC 6. Do you agree with the approach proposed by the IPSASB on Theme C?

-Is there a project in Annex A of the document that you believe should be added to the Work Plan in place of a currently proposed project?

	Country	Answers		Comments
		Yes	No	
1	<i>Argentina</i>	1		<ul style="list-style-type: none"> The treatment of the accrual of tax resources Public Operations Cost Systems
2	<i>Chile</i>	1		
3	<i>Ecuador</i>	1		Agree with the emphasized themes; however, RPG related to Public-Private Associations should increase to broaden the treatment provided by IPSAS 32.
4	<i>Peru</i>	1		They agree with the inclusion of income accrual
5	<i>Paraguay</i>	1		Cost accounting
6	<i>Dominican Republic</i>	1		They consider necessary cost accounting
7	<i>Uruguay</i>	1		<p>They propose to prioritize the following projects contained in Annex A: Accounting of Tax Expenses: in our country they are very significant and we consider it key for the transparency of information on public management.</p> <p>They suggest considering the inclusion of:</p> <ul style="list-style-type: none"> The accounting treatments of the Public-Private Partnerships As well as the Trusts <p>Both issues have gained notorious reluctance in Uruguay</p>
8	<i>Brazil</i>			GA/CFC believes that the Public Sector Guidance for Cost Accounting should be added to the Strategy and Work Plan 2019-2023...In addition, it is verified that the adequate treatment of cost accounting information in the public sector is aligned with the proposed strategic objective and its unfolding, as well as to Themes A, C, D and E, and not only to Theme C as proposed by the document. This demonstrates the relevance of a cost accounting project in the public sector.
9	<i>Panama</i>	1		
10	<i>Mexico</i>			It is considered that the existing IPSAS should continue to be reinforced through the normative update of the established technical provisions, conclude and prove the observance of those that are in development and subsequently make proposals aimed at including the missing issues that the different users of the information they demand.
	TOTAL	9		

SMC 7: Part 1 – Do you agree with the IPSASB’s proposed approach for Theme D?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	Argentina	1		This requires the confluence of the education sector (at all levels), especially the university level, without distinction of careers, and professional bodies in accounting.
2	Chile	1		
3	Ecuador	1		Emphasizing the need for dissemination on the use and application of IPSAS worldwide
4	Peru	1		
5	Paraguay	1		
6	Dominican Republic	1		<ul style="list-style-type: none"> • IPSAS should be taught in spanish language, as well as trained in seminars and programs, in order to certify facilitators. • Make agreements with public accounting offices or ministries in order to spread IPSAS knowledge.
7	Uruguay	1		Additionally, we comment that, in Uruguay in budgetary matters, the regulations have adopted a mixed criterion -in application of the principle of prudence-; Income is recorded on a cash basis, expenses on an accrual basis
8	Brazil	1		
9	Panama	1		
10	Mexico			The approach is interesting, but first it is convenient to take into account that, even when a standard is elaborated under the best practices, it will not yield fruits for its application if the administrative, legal and other models of the different countries are not uniform, therefore, it is necessary in the stage of gradual adoption, to have the possibility of adapting a standard or to look for alternatives that allow achieving convergence with IPSAS
	TOTAL	9		

SMC 7: Part 2 - Do you agree with the IPSASB's proposed approach for Theme E?

	<u>Country</u>	<u>Answers</u>		<u>Comments</u>
		Yes	No	
1	<i>Argentina</i>	1		
2	<i>Chile</i>		1	Issue E, on the work of promoting the accrual regime, could seek a special approach aimed at authorities of the General Government, Local Governments and Congress, increasing their presence in support of the implementation of standards in different sectors. It is also suggested that the IPSASB should analyze the possibility of incorporating links to databases in the information attached to the Financial Statements, regarding information that may generate greater public interest, such as the delivery of bonds and costs associated with certain groups of the population. It is also suggested to explore the possibility of issuing an updated document on the current differences between Government Public Finance Statistics (GFS) and IPSAS.
3	<i>Ecuador</i>	1		Agree, even more with the mechanisms of dissemination and support to the converging countries
4	<i>Peru</i>	1		The recommended additional measures are specifically related to the invitation of CIPFA training courses that contribute to the dissemination of the standards issued by the IPSASB.
5	<i>Paraguay</i>	1		
6	<i>Dominican Republic</i>	1		Work with other professional groups and sponsoring organizations to help develop an understanding of the benefits and adoption of IPSAS and to improve transparency, accountability and decision-making.
7	<i>Uruguay</i>	1		We understand that it is a good tool to enable the comparability of financial reports, not only to evaluate management, but also to contribute to decision making.
8	<i>Brazil</i>	1		
9	<i>Panama</i>	1		
10	<i>Mexico</i>			The approach is interesting, but first it is convenient to take into account that, even when a standard is elaborated under the best practices, it will not yield fruits for its application if the administrative, legal and other models of the different countries are not uniform, therefore, it is necessary in the stage of gradual adoption, to have the possibility of adapting a standard or to look for alternatives that allow achieving convergence with IPSAS
	TOTAL	8	1	

Question 1- Do you consider it necessary to have a standardized methodology for public sector cost accounting issued by IPSASB?

	Country	Answers		Comments
		Sí	No	
1	Argentina	1		The standardization will allow, among other aspects, to evaluate the same efforts carried out in different countries of the region and will allow adopting the best practices of each of the countries.
2	Chile	1		It is considered of high value that the IPSASB could offer at least some type of guidelines to guide actions in this area.
3	Ecuador	1		Agreed, all the possibilities of increasing the verifiability of the centers where costs are generated with the aim of improving their determination must be taken into account.
4	Peru	1		Fully in agreement with standardizing cost accounting with a methodology issued by the IPSASB for which we put ourselves at your disposal with the purpose of sharing our experiences related to Budgets for Results
5	Paraguay	1		They agree on the elements to be considered to be part of the costs, but not on a single methodology or way of collecting the data, because each country has its information systems, accounts plans, budgetary classifiers, budget structure, etc.
6	Dominican Republic	1		Standardization would facilitate the transfer of knowledge and greater comparability with respect to the evaluation of public services provided efficiently.
7	Uruguay	1		A standardized methodology would make it easier to pay for and evaluate Public Policies, which are the basis of Financial Management of the Public Sector.
8	Brazil			No answer from Brazil
9	Panama	1		
10	Mexico			No answer from Mexico
	TOTAL	8	0	

Summary

- **SMC 1. Do you agree with the IPSASB's proposed Strategy Objective 2019-2023?**
 - Agree: 10/10
 - Disagree: 0/10
- **SMC 2. Do you agree with the 5 proposed Strategic Themes?**
 - Agree: 10/10
 - Disagree: 0/10
- **SMC 3. Do you agree with the criteria used for prioritizing the projects?**
 - Agree: 9/10
 - Disagree: 0/10
- **SMC 4. Theme A: Setting Standard on public sector specific issues – Do you agree with the prioritized projects?**
 - Agree: 5/10
 - Disagree: 4/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 5. Theme B: Maintaining IFRS convergence – Do you agree with the prioritized major project?**
 - Agree: 9/10
 - Disagree: 0/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 6. Do you agree with the approach proposed by the IPSASB on Theme C? -Is there a project in Annex A of the document that you believe should be added to the Work Plan in place of a currently proposed project?**
 - Agree: 8/10
 - Disagree: 0/10

*Brazil didn't agree nor disagree

*Mexico didn't agree nor disagree, only commented.
- **SMC 7: Part 1 – Do you agree with the IPSASB's proposed approach for Theme D?**
 - Agree: 9/10
 - Disagree: 0/10

*Mexico didn't agree nor disagree, only commented.
- **SMC 7: Part 2 - Do you agree with the IPSASB's proposed approach for Theme E?**
 - Agree: 8/10
 - Disagree: 1/10

*Mexico didn't agree nor disagree, only commented.
- **Question 1- Do you consider it necessary to have a standardized methodology for public sector cost accounting issued by IPSASB?**
 - Agree: 8/10
 - Disagree: 0/10

*Brazil didn't answer this question.

*Mexico didn't answer this question.

Solicitudes de Comentarios

- Esta Consulta, Estrategia del IPSASB y Plan de Trabajo 2019-2023, fue desarrollada y aprobada por el IPSASB® (International Public Sector Accounting Standards Board®).

Las propuestas en este documento de consulta pueden ser modificadas de acuerdo con los comentarios recibidos antes de la emisión del formulario final. **Los comentarios se solicitan hasta el 15 de junio de 2018.**

Los participantes deben enviar sus comentarios electrónicamente a través del sitio IPSASB, usando el enlace "[Submit a Comment](#)". Envíe sus comentarios en archivos de Word y PDF. Además, tenga en cuenta que los usuarios principiantes deben registrarse para utilizar ese recurso. Todos los comentarios serán considerados de registro público y, finalmente, serán publicados en el sitio. La descarga de esta publicación se puede hacer desde el sitio web de IPSASB: www.ipsasb.org. El texto aprobado está publicado en inglés.

Cuestiones Específicas para Comentarios

Cuestión específica para el Comentario 1

¿Está usted de acuerdo con el Objetivo Estratégico 2019-2023 propuesto por el IPSASB? Si está de acuerdo, proporcione cualquier argumentación adicional que aún no haya sido discutida en el documento. Si no está de acuerdo, presente sus argumentaciones y la alternativa propuesta.

Sí, México está de acuerdo con el Objetivo Estratégico propuesto, el reforzar la gestión y conocimiento de las finanzas públicas a través de la adopción progresiva de IPSAS y adaptar aquellos temas que no es posible atender de forma integral.

Cuestión específica para el Comentario 2

¿Está usted de acuerdo con los cinco temas estratégicos propuestos por el IPSASB para el período 2019-2023? Si usted acepta, proporcione cualquier razonamiento adicional que aún no haya sido discutido en el documento. Si no está de acuerdo, explique su razonamiento, incluyendo cualquier alternativa propuesta.

Sí, México está de acuerdo en el desarrollo de temas que nos permitan la convergencia, contar con normas específicas para el sector público, situación que daría como resultado reforzar el registro y presentación de información financiera; sin embargo, consideramos que es importante evaluar la situación relacionada con los marcos jurídicos que en cada uno de los países y entes públicos se observan, ya que esto es de gran relevancia para permitir la adopción de IPSAS de manera gradual.

Cuestión específica para el Comentario 3

¿Está usted de acuerdo con los criterios que el IPSASB ha utilizado para decidir los temas propuestos para agregar a su Plan de Trabajo 2019-2023? Si está de acuerdo, proporcione cualquier argumentación adicional que aún no haya sido discutida en el documento. Si no está de acuerdo, explique, incluyendo cualquier alternativa propuesta.

Sí, México está de acuerdo con los criterios seleccionados ya que permitirán evaluar los proyectos que brindarán los mayores beneficios, los cuales deberán tener flexibilidad al observar las particularidades y características de cada país.

Cuestión específica para el Comentario 4

¿Está usted de acuerdo con los proyectos que el IPSASB propone priorizar en el Plan de Trabajo 2019-2023 sobre el tema A: Estableciendo estándares sobre cuestiones específicas del sector público (Recursos naturales, tasas de descuento, informes diferenciales y revisión del alcance limitado al Marco Conceptual)? Si no está de acuerdo, explique su razonamiento y las alternativas propuestas.

Son muy importantes los temas propuestos, pero consideramos que es corto el plazo establecido para su observancia, tomando en consideración por ejemplo que antes del registro contable existen las actividades administrativas y técnicas de otras disciplinas por preparar, para estar en condiciones de su aplicación. Por ejemplo la valuación de los recursos naturales, su medición y seguimiento de los inventarios, para ello se requiere de personal experto en la materia y lineamientos uniformes, etc.

Cuestión específica para el Comentario 5

¿Está usted de acuerdo con los proyectos que el IPSASB propone priorizar más allá del Plan de Trabajo 2019-2023 sobre el tema B: Mantener la convergencia con las NIIF (IPSAS 18, Información financiera por segmento)? Si no está de acuerdo, explique su razonamiento y cualquier alternativa propuesta.

Los proyectos a priorizar, además de aplicar los criterios establecidos en el plan de trabajo, deberán considerar previamente la procedencia de su desarrollo, tomando en cuenta las necesidades de los usuarios de la información, como se establece en el Tema C del documento.

Cuestión específica para el Comentario 6

¿Existe algún proyecto en el Anexo A que usted cree que debería añadirse al Plan de Trabajo 2019-2023 en lugar de un proyecto actualmente propuesto? Si usted cree que cualquiera de los proyectos del Anexo A deben ser agregados, explique sus opiniones sobre por qué el proyecto debe ser incluido, qué proyecto propuesto no debe ser iniciado y sus razones.

Se considera que se debe continuar reforzando las IPSAS existentes a través de la actualización normativa de las disposiciones técnicas establecidas, concluir y probar la observancia de las que están en desarrollo y de manera posterior hacer propuestas encaminadas a incluir los temas faltantes que los diferentes usuarios de la información demanden.

Cuestión específica para el Comentario 7

El IPSASB ve la construcción de relaciones con aquellos que trabajan con PFM y el compromiso en esos trabajos, como esencial para promover la utilización de las IPSAS en proyectos de reforma de la PFM. Por lo tanto, bajo los Temas D y E, el IPSASB monitoreará activamente el trabajo de otros y buscará oportunidades apropiadas para comprometer y apoyar ese trabajo.

¿Está usted de acuerdo con el enfoque propuesto por el IPSASB bajo estos temas? En caso afirmativo, ¿usted es consciente de cualquier iniciativa en curso con la que el IPSASB debe monitorear y tratar de involucrarse (por favor, proporcione detalles)?

El enfoque es interesante, pero antes es conveniente tomar en cuenta que, aun cuando una norma está elaborada bajo las mejores prácticas, no va a rendir frutos para su aplicación si los modelos administrativos, jurídicos y de otra índole de los diferentes países no son uniformes, por ello, es necesario en la etapa de adopción gradual, contar con la posibilidad de adaptación de una norma o buscar alternativas que permitan alcanzar la convergencia con las IPSAS

Si usted no está de acuerdo, explique sus razones junto con cualquier alternativa propuesta, y cómo se pueden la alcanzar.