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Separate Financial Statements

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation about Separate Financial Statements at International Public Sector Accounting Standards (IPSASs). This is my individual commentary for IFAC-IPSASb.

Guide for Respondents

The IPSASB would welcome comments on all of the matters discussed in this Exposure Draft. 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 alternative wording. The Specific Matter for Comment requested for the Exposure Draft is provided below.

Specific Matter for Comment 1:

Do you agree generally with the proposals for separate financial statements? In particular, do you agree with the proposal to permit the use of the equity method, in addition to cost or fair value, for investments in other entities?

Yes, I agree with the proposals for separate financial statements. I agree with the proposal to permit the use of the equity method, in addition to cost or fair value, for investments in other entities. I suggest for the board, if agrees, observe the results of

discussion about Hierarchy for State and Local Governments and Exposes Entire Implementation Guide for Public Comment of the GASB¹, can be improve this discussion.

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

Yours,

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¹http://www.gasb.org/cs/ContentServer?c=GASBContent_C&pagename=GASB%2FGASBContent_C%2FGASBNewsPage&cid=1176163861100