```
new-intvar : ∀ sd → ⟦ intvar ⟧ty sd
new-intvar sd = ( exp , acc )
  where
    exp : ⟦ intexp ⟧ty sd
    exp sd≤ₛsd′ β = β ≤ₛ-refl (r-s (s-l (l-var sd sd≤ₛsd′)))
    acc : ⟦ intacc ⟧ty sd
    acc {sd′ = sd′} sd≤ₛsd′ κ (≤-d {d = d′} {d′ = d″} d′≤d″) r
        = assign-dec
            ((d″ − d′) d′≤d″) (−→≤ d′≤d″)
            (l-var sd
              (sub-sd≤ₛ
                (−ₛ≡ {n≤d′ = −→≤ d′≤d″} (n−[n−m]≡m d′≤d″))
                sd≤ₛsd′))
            r
            (l-sub {n = (d″ − d′) d′≤d″}(n−[n−m]≡m d′≤d″) κ)
    acc {sd′ = sd′} sd≤ₛsd′ κ (<-f f<f′) r
        = assign-inc 0 (l-var _ ≤ₛ-refl) r (fmap-l κ (<-f f<f′))
```