



CH-3003 Bern ARE; STM

International Public Sector Accounting Standards Board

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ARE Comment letter IPSASB Global Consultation

Dear Madam or Sir

We appreciate the opportunity to provide feedback on the Consultation Paper. Public Sector Sustainability Reporting is of high importance for our work. The Federal Office for Spatial Development ARE is responsible for the coordination of the implementation of sustainable development and the 2030 Agenda in domestic policy. This includes both the integration of sustainability priorities within sectoral policies as well as in the Confederation's own activities as an organization. The Swiss [2030 Sustainable Development Strategy](#) (2030 SDS) lays out how the Confederation aims to act with regard to the latter as a purchaser, an owner of autonomous entities, an investor, employer and a consumer of natural resources. The development of a sustainability report showing how the Confederation contributes as an organization to the achievement of the Sustainable Development Goals (SDGs) of the 2030 Agenda is inscribed in the [Action Plan 2021-2023](#) corresponding to the 2030 SDS. Publication of this report is planned for end 2022.

Please find our comments with regards to the Specific Matters for Comments and Preliminary Views in the Consultation Paper *Advancing Public Sector Sustainability Reporting* below.

Kind regards

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Comments to the IPSASB Global Consultation

Preliminary View 1 – Chapter 1

We agree with IPSASB that there is a need for global public sector specific sustainability reporting guidance. However, we would like to stress the importance of differentiating reporting with regard to the implementation of the 2030 Agenda through its integration in sector policies from sustainability reporting with regards to the impacts of the activities of government agencies as organizations. It is crucial to mention that the former is covered by the [VNR reporting to the UN high-level political forum \(HLPF\)](#) while the latter would be an adaptation from private sector sustainability reporting to the specificities of public agencies.

Preliminary View 2 – Chapter 2

We agree with IPSASB that its experience, processes and relationships would enable it to develop global public sector specific sustainability reporting guidance effectively. In addition, we would like to stress the importance of coordinating with other standard setters and to work complementary to the VNR reporting framework.

Specific Matter for Comment 1

As mentioned above, reporting on progress towards the SDGs (section 3.2) is covered by VNR reporting to the UN high-level political forum. From our perspective, the important topics are government agencies' impacts with regard to their role as a purchaser (sustainable procurement), an owner of autonomous entities, an investor, employer and a consumer of natural resources (e.g. environmental impacts of buildings in construction and management, resource use, biodiversity on surfaces owned by government, energy and fuel use and related GHG emissions) as well as governance issues such as spending of federal funds, digitalization of the administration and public services, anti-corruption.

Preliminary View 3 – Chapter 3

We agree with the proposition. Collaboration with the corresponding international bodies in this matter is crucial in our view.

Preliminary View 4 – Chapter 3

We agree with the proposition that general requirements for sustainability-related information and climate-related disclosures would be addressed as first topics.

Preliminary View 5 – Chapter 4

We agree with the view that the key enablers identified are needed in order for the IPBSASB to take forward the development of global public sector specific sustainability reporting guidance.

Specific Matter for Comment 2

Unfortunately, we are not in a position to contribute financially to the IPSASB for the development of global public sector specific sustainability reporting guidance.