

REQUEST FOR COMMENTS

This Consultation Paper, Advancing Public Sector Sustainability Reporting, was developed and approved by the International Public Sector Accounting Standards Board® (IPSASB®).

The proposals in this Consultation Paper may be modified in light of comments received before being issued in final form. Comments are requested by September 9, 2022.

Respondents are asked to submit their comments electronically through the IPSASB website, using the “Submit a Comment” link. Please submit comments in both a PDF and Word file. Also, please note that first-time users must register to use this feature. All comments will be considered a matter of public record and will ultimately be posted on the website. This publication may be downloaded from the IPSASB website: www.ipsasb.org. The approved text is published in the English language.

Guide for Respondents

The IPSASB welcomes comments on all of the matters discussed in this Consultation Paper, including all Specific Matters for Comment and Preliminary Views. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate and contain a clear rationale.

The Specific Matters for Comment and Preliminary Views in this Consultation Paper are provided below. Chapter numbers identify the location of the Specific Matters for Comment and Preliminary Views in the text.

Preliminary View 1—Chapter 1

The IPSASB’s view is that there is a need for global public sector specific sustainability reporting guidance.

Do you agree with the IPSASB’s Preliminary View? If not, please provide your reasons.

We agree.

Preliminary View 2—Chapter 2

The IPSASB's experience processes and relationships would enable it to develop global public sector specific sustainability reporting guidance effectively.

Do you agree with the IPSASB's Preliminary View? If not, please provide your reasons.

We agree

Specific Matter for Comment 1—Chapter 3

If the IPSASB were to develop global public sector specific sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.

These aspects are relatively new topics. We have to update our jurisdiction to address them. But they don't have to be constraints or obstacles to achieve development.

Preliminary View 3—Chapter 3

If the IPSASB were to develop global public sector-specific sustainability reporting guidance it proposes applying the framework in Figure 5.

In developing such guidance, the IPSASB would work in collaboration with other international bodies, where appropriate, through the application of its current processes.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons, explaining what alternatives you would propose, and why.

We agree

Preliminary View 4—Chapter 3

If the IPSASB were to develop global public sector specific sustainability reporting guidance, it would address general sustainability-related information and climate-related disclosures as its first topics.

Subsequent priority topics would be determined in the light of responses to this Consultation Paper as part of the development of its 2024-2028 Strategy.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons, explaining which topics the IPSASB should prioritize instead, and why.

We agree,

Although, production of non-financial information could be a big challenge. Indeed, least developed countries could have difficulties to produce these kinds of information. They could need assistance (technical, partnerships or other).

Preliminary View 5—Chapter 4

The key enablers identified in paragraph 4.2 are needed in order for the IPSASB to take forward the development of global public sector specific sustainability reporting guidance.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons, identifying which of the proposed key enablers you disagree with, and why.

We agree,

But we consider that topics that matters differ from a country to another. In fact, least developed and developed countries do not have the same priorities especially in terms of means as well as in monitoring of public policies.

We propose that these issues could be discussed at a medium level, let's say regional to embrace the specificities of each region.

Specific Matter for Comment 2—Chapter 4

To what extent would you be willing to contribute financial or other support to the IPSASB for the development of global public sector specific sustainability reporting guidance?

We are available to contribute as far as it may possible for us within our scope of competence.