

Notat

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STR/LAUPIL
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Request for comments regarding sustainability reporting

The Agency for Public Finance and Management in Denmark welcome the development of a public sector sustainability reporting. We agree that IPSASB have the necessary framework and experience to develop a sustainability reporting that encapsulates and embraces the singularity of the public sector. We also agree with the notion that a global reporting standard is very much needed to ensure that sustainability is comparable and transparent across countries.

We have listed a few of the relevant initiatives we are working on in Denmark:

1. The Danish sustainability indicators

The Danish sustainability indicators are a supplement to the “Global Goals for Sustainable Development”. Statistics Denmark are in charge of making and updating the statistics.

[Sustainable Development Goals - Statistics Denmark \(dst.dk\)](https://dst.dk)

2. Green procurement

The Government have put in place a green procurement strategy to secure that Denmark reduces the climate footprint on procurement and that the Danish authorities are better set to reach the Danish climate goals.

[Grønne indkøb for en grøn fremtid \(oes.dk\)](https://oes.dk)

3. Goals for sustainability

The Government requires all Central Government entities to set at least one goal for sustainable development in 2023.

[Nyt krav om bæredygtige målsætninger \(oes.dk\)](https://oes.dk)

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.

Comments: Yes - We agree with the IPSASB's Preliminary View

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.

Comments: Yes - We agree with the IPSASB's Preliminary View

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.

Comments:

- **Climate footprint on government procurement**
We have already begun the work in Denmark with measuring climate footprint on government procurement.

Other input:

- **Level of governance**
The level of government the requirements of reporting is set at is important to us, in case of implementing the standards and gathering reliable data. We support the notice that the higher level of reporting the better the data and the easier it will be to implement in Denmark.

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.

Comments: Yes - We agree with the IPSASB's Preliminary View

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.

Comments: Yes - We agree with the IPSASB's Preliminary View

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.

Comments: Yes - We agree with the IPSASB's Preliminary View

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?

Comments: We will not be able to contribute financially or with other support to the IPSASB in regards to developing a global public sector sustainability reporting guidance, at the moment.