

١. The objective of the Strategy and Work Plan ٢٠١٩-٢٠٢٣ is Strengthening Public Financial Management (PFM) globally through increasing adoption of accrual-based IPSAS. One phase of public management phases is “auditing”. Why you didn’t consider it in the strategy and work plan?
٢. It seems the figure ٣ is not clear. You need to explain it in more details. What is the role of “accrual” in it and how it relates the statistics, accounting, and policy and budgets?