



IPSASB

International Public
Sector Accounting
Standards Board®

AGENDA ITEM 5

SUSTAINABILITY *CLIMATE- RELATED DISCLOSURES*

IPSASB CAG Meeting – June 2025

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AGENDA

- 1. Overview of Outreach and Thematic Categories**
- 2. Issue 1 – Single or Separate Standards**
- 3. Issue 2 – Use of GHG Protocol**
- 4. Issue 3 – Scope 3 GHG Emissions**

Agenda Item 5

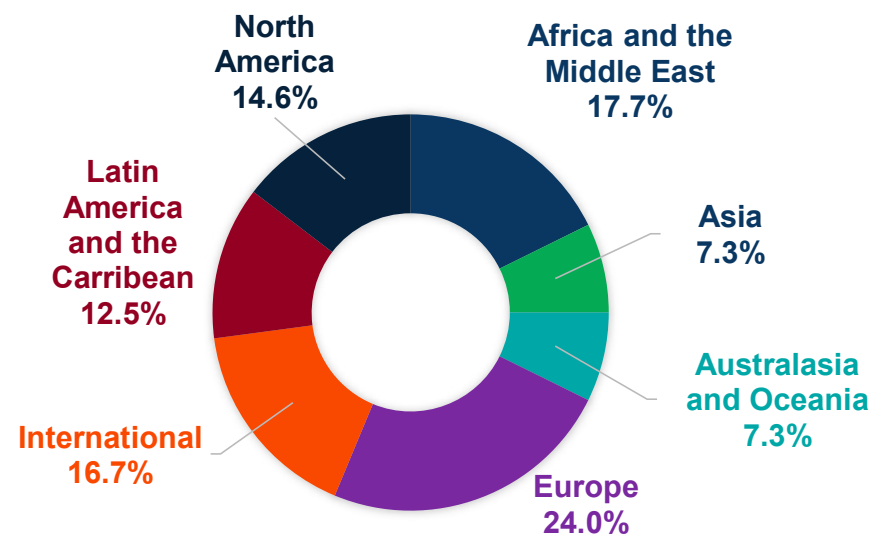
IPSASB SRS ED 1 - Consultation and Outreach

7+ Roundtables

96 Written Responses

	Countries	Attendees
Latin America	15	32
Asia	18	33
Middle East and North Africa	17	99
Europe	N/A	20
Africa	23	55
North America	1	55
Global Virtual	104	461
Global Total	104+	755

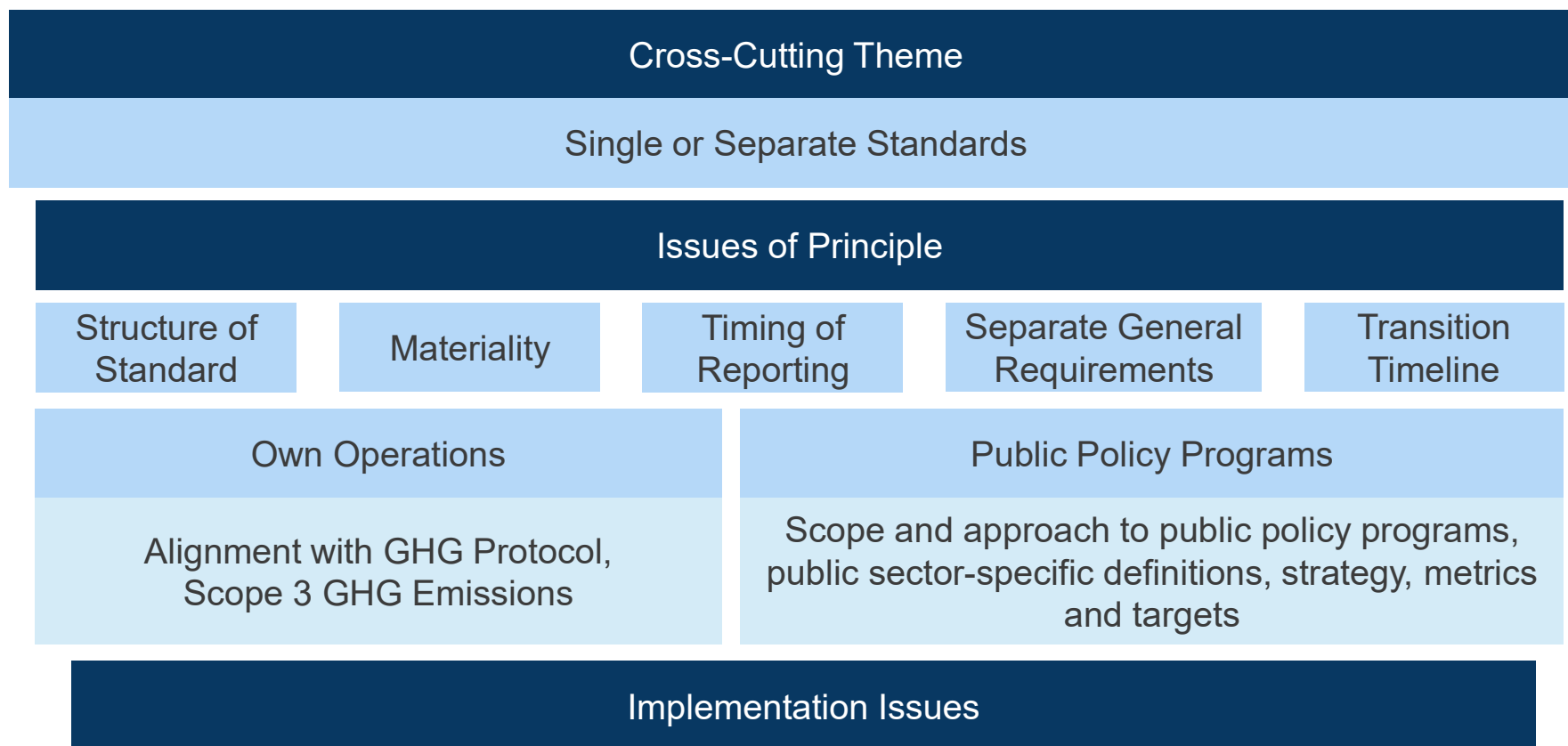
*Comments on specific SMCs and
written comments via **slido***



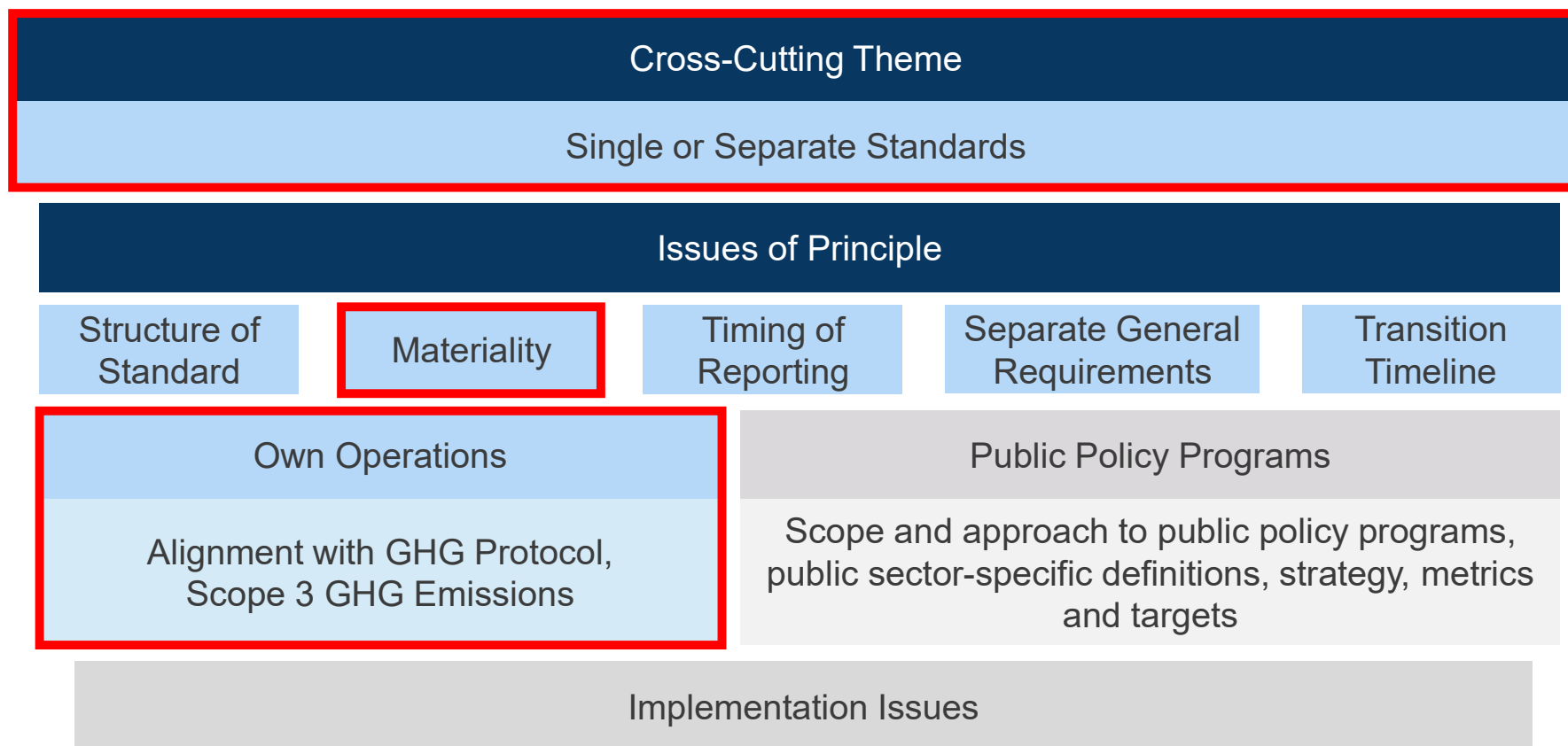
Formal Feedback Received

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Thematic Categories from Responses



Thematic Categories – IPSASB Direction











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Issue 1 – Single or Separate Standards



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Overview and Staff Analysis of Options

Criteria	Option 1 (Single Standard)	Option 2 (Separate Standards)
 Clarity of Guidance		
 Timeliness of Issuing Guidance		
 Integrated approach to Own Operations and Public Policy Programs		
 Supporting preparers with adoption and implementation		



Better option from staff analysis reflecting constituent feedback

Issue 1 – Single or Separate Standards?

Analysis

- Benefits of Option 1 (Single Standard):
 - **Integrated approach:** Mitigate risk of divergence in terminology and concept, and provide a one-stop guidance for preparers who, in addition to its own operations, are also responsible for public policy programs
- Benefits of Option 2 (Separate Standards):
 - **Clarity of guidance:** Reduces complexity and risk of confusion
 - **Timeliness of issuing guidance:** Facilitates timely development of Standard and allows further consideration on feedback relating to public policy programs
 - **Supporting A&I:** Reflects difference in implementation roadmap

Recommendations

- Proceed with Option 2 (separate standards)
- Develop a standard to address an entity's own operations first

Issue 1 – Single or Separate Standards?

Question for CAG members

- What additional advice would CAG members provide to the IPSASB in considering whether to proceed with single or separate standards?

Issue 2 – Use of GHG Protocol?

Analysis

- General support for rebuttable presumption that entities use the GHG Protocol:
 - Consistency and comparability across private and public sectors
 - GHG Protocol provides a principled approach
 - Builds on existing knowledge base
 - Allows for jurisdictional flexibility
- Some other views:
 - Some argued for a need for greater jurisdictional flexibility, while others argued that there is a lack of comparability with a rebuttable presumption

Recommendations

- Retain rebuttable presumption on using the GHG Protocol
- Balance consistency with jurisdictional flexibility

Issue 2 – Use of GHG Protocol?

Question for CAG members

- What is the CAG's advice on balancing consistency with jurisdictional flexibility through the use of a rebuttable presumption that entities use the GHG Protocol?

Issue 3 – Scope 3 GHG Emissions?

Analysis

- Scope 3 emission disclosures are essential to provide a full picture of the entity
- Views from three angles:
 - Those that support requiring Scope 3 disclosures
 - Those that acknowledge the importance but believe Scope 3 is hard to implement and should be made voluntary
 - Those that question the relevance of Scope 3 for public sector entities
- Jurisdictional examples on public sector Scope 3 reporting demonstrating its relevance to the public sector
- Support from the SIF on the relevance of Scope 3 emissions for public sector entities

Recommendations

- Retain proposed disclosure requirements on Scope 3 emissions (as per global baseline)

** Transition timeline to be considered in next meetings*

Issue 3 – Scope 3 GHG Emissions?

Question for CAG members

- What is the CAG's view on the value of Scope 3 emissions disclosures in the public sector, particularly in terms of comparability, usefulness, and practicality?

