

Comment Letter

To: IFAC / IPSASB

Subject: Comments on IPSASB Exposure Draft

Dear Sir/Madam,

I was unable to share my thoughts on the IFAC website as I could not register an account. The system encountered an error, so I had to send my comments via my work email address. Below are my thoughts on the exposure draft:

Specific Matter for Comment 1: Public Sector Operations and Regulatory Role

I believe that the scope of this draft should be **limited only to public sector operations**.

- In the **first stage**, entities should focus on reporting their **own operational emissions** and implementing necessary measures.
- In the **future**, the **outcomes of public policies** should be evaluated.
- Entities will face **significant challenges** in preparing climate-related disclosure reports, including **capacity requirements, training, and adaptation efforts**, all of which will make management more complex.

Specific Matter for Comment 2: Own Operations

I find it **inappropriate to use different methods** for measuring **Greenhouse Gas (GHG) emissions**.

- IPSASB should **not advise multiple methods** for different countries; instead, a **clear and consistent method** should be established.
- If we aim to **compare** countries' climate-related disclosures, they should **all use the same method** for determining GHG emissions.

General Comment on the Draft

Additionally, I would like to emphasize that the draft contains **an excessive number of guidance sources**. To enhance **clarity and usability**, IPSASB should consider **streamlining and simplifying** the content for users and readers.

Thank you for your consideration.

Best regards,
Özge SELÇUK

Exposure Draft Group: Government Organizations

Region / Country: Ankara, Türkiye

Workplace: Ministry of Treasury and Finance

Official Language: Turkish