

# IPSAS STRATEGY 2019 -2023

## COMMENTS

I have read the draft strategy and do share my comments regarding gender equality and women's empowerment in the draft strategy below below. I would have loved to insert comments in tracked changes in the document but the PDF version I received could not permit this option. My comments/observations and suggestions follow:

1. IPSAS is not yet aligned to the normative frameworks on gender equality and women's empowerment, nor the wider issues of inequalities (demographic and geographic). It may however be practically insurmountable to deal with all forms of inequality at one go. It is therefore strategic and meaningful to pick out the form of inequality that cuts across all other forms of inequality and by so-doing, we can make a huge contribution to socio-economic progress and sustainable development through IPSASB practices and work by public sector accounting machineries at all levels.

2. For convenience of treatment and ease of understanding, I will anchor my observations and suggestions on: i) strategic considerations- IPSAS and PFM; ii) Strategic Objectives iii) Proposed workplans. The observations and comments are based on internationally agreed normative frameworks including *inter-alia*: The UN Sustainable Development Goals 5 and 10; The 1995 UN Beijing Declaration and Platform for Action (as well as follow ups in 2000, 2005, 2010 and 2015); The 1979 UN Convention on Elimination of All Forms of Discrimination Against Women (CEDAW). Please refer to the links below for text of the selected frameworks:

<https://sustainabledevelopment.un.org/sdg5>

<https://sustainabledevelopment.un.org/sdg10>

<http://www.un.org/womenwatch/daw/cedaw/text/econvention.htm>

<http://www.un.org/womenwatch/daw/beijing/platform/>

**3. Comments on Strategic Considerations:** The text of draft strategy does not acknowledge the differentiated impact of financial management decisions of governments and other public entities. The same financial plan and expenditure may impact differently on women, men of different ages, class or location. This is why whereas poverty reduction has been registered in many countries over the past 20-30 years, inequalities have been rising. It is for this reason that the SDGs rally for 'living no one behind'. The strategy needs to explicitly acknowledge and highlight this globally shared concern and thereby develop strategies and actions within the mandate, mission and vision of IPASAB to take requisite complimentary action.

**4. IPSASB Strategic Objectives:** Drawing from 3 above, it should be noted that the objectives of the strategy neither implicitly nor explicitly provide room for promoting gender

equality and women's empowerment through IPSASB practices and work. This means that the scope for gender responsive financial planning and reporting is very limited if not totally absent. It also means that accountability for gender equality results will be limited if not totally absent. There is therefore need to add an explicit objective to *promote gender equality and women's empowerment through IPSASB practices and work*. This will improve allocative efficiency and normative accountability in public expenditure decision making and enhance IPSASB compliance with normative standards and frameworks on gender inequality and women's empowerment.

**5. Proposed Workplan 2019-2023:** Deriving from 3 and 4 above, I suggest the following specific actions to be included in the workplan:

- i) Developing an IPSASB Gender Policy
- ii) Developing an IPSAS Standard on gender equality and women's empowerment
- iii) Developing a Practice Guide on gender equality and women's empowerment in IPSAS and Public Financial Management
- iv) Building the capacity of IPSASB and affiliates on Gender Responsive Budgeting (includes financial reporting, disaggregation of financial data to highlight beneficiaries etc)