

Name of Respondent: **Muhammad Umar**

Organisation: **Mo Chartered Accountants (Zimbabwe)**

Responsibility **Partner**

Jurisdiction: **Zimbabwe**

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1. a) We agree with the proposed strategic objective save for the inclusion of the term “accruals”. We know it may be a relatively infant application to IPSAS yet we believe it’s fully embraced and incorporated in the standards.
b) We concur with the delivery proposals and their constituent sub-categories.
2. Maintenance programs and amendments (including tentative agenda decisions) are always crucial elements in the standard setting process. Maintenance programs and amendments should be entertained for all standards rather than only those proposed for the future. They bring practical and real-life issues to the fore and encourage debate and illicit comment from a wide sphere.
3. The IPSAS standard should ideally be aligned (in terms of similar standards) with those of the IAS and vice versa to ensure uniformity and cater for specific needs. This will require board cross-collaboration. We can’t specifically indicate which standards need to be added nor those that require maintenance yet suffice to say stakeholders should be able to even on ad hoc basis collaborate and engage the IPSASB regarding any concerns. Alternatively the IPSASB may determine which standards need to be introduced or which require maintenance.
4. Sustainability reporting is new and is a vast complex realm. Simplification, guidelines, fact patterns, scenario examples and understandability will aid in its implementation. Standard setting alone cannot help if implementation is impossible or not comprehended.