**MINISTÈRE
DE L'ÉCONOMIE,
DES FINANCES
ET DE LA SOUVERAINETÉ
INDUSTRIELLE ET NUMÉRIQUE**

Liberté
Égalité
Fraternité

**Conseil de normalisation
des comptes publics**

Le Président

Paris, January 12, 2023

Mr Ross Smith
Technical director
International Public Sector Accounting
Standards Board
International Federation of Accountants
277 Wellington Street, 4th floor
Toronto
Ontario M5V 3H2 CANADA

Re: Response to Exposure Draft ED83, *Reporting Sustainability Program Information – RPGs 1 and 3:*
       Additional Non-Authoritative Guidance

Dear Mr Smith,

The French Public Sector Accounting Standards Council (CNOCP) welcomes the opportunity to comment on the Exposure Draft ED83, *Reporting Sustainability Program Information – RPGs 1 and 3: Additional Non-Authoritative Guidance* published in November 2022 (the ED).

We would like to commend the Board for making very good use of Recommended Practice Guidelines RPG 1 and RPG 3. Those documents prove to be critical in the context of fast-increasing development of sustainability reporting. In addition, those guidelines address forward-looking information outside GPFS financial reporting and the reporting of information that is non-financial. In that sense, they cover a wide sustainability reporting scope and are operational to those public sector entities that would choose to embrace today such reporting.

Actually, service performance reporting is a step beyond reporting sustainable information as it not only proposes to report data, but it also proposes to make sense of the information to users. This is highly relevant in the public sector where citizens and their representatives need to see that public money is put to good use and to assess whether public policies are efficient.

We agree on all the proposals and do not have any detailed comments in response to the Specific Matters for Comments.

Yours sincerely

Michel Prada