

Date: Jan 11, 2023

Mr Ross Smith
Program and Technical Director
International Public Sector Accounting Standards Board
International Federation of Accountants
529 5th Avenue
New York, New York 10017

RE: Comments on ED 83, *REPORTING SUSTAINABILITY PROGRAM INFORMATION*

We welcome the opportunity to comment on ED 83, *REPORTING SUSTAINABILITY PROGRAM INFORMATION*.

Our responses to the specific questions raised in the Exposure Draft are set out in Appendix 1.

Should you have any queries concerning the matters in this submission, or wish to discuss them in further detail, please contact Mr. Abdullah Alhomaïda via email at:

a.alhomaïda.kfa@mof.gov.sa

Yours sincerely,

Abdullah Al Mehthil

Head of the Public Sector Accrual Accounting Center and Secretary to the Public Sector Accounting Standards Committee

The Ministry of Finance

Riyadh, Saudi Arabia

Appendix 1 - Comments on ED 83, *REPORTING SUSTAINABILITY PROGRAM INFORMATION*

Specific Matter for Comment 1

Do you agree with the proposed additional implementation guidance for RPG 1? If not, what changes would you make?

[Our Comments] We agree with the proposed additional implementation guidance for RPG 1.

Specific Matter for Comment 2

Do you agree with the proposed additional implementation guidance and illustrative examples for RPG 3? If not, what changes would you make?

[Our Comments] We agree with the proposed additional implementation guidance and illustrative examples for RPG 3.