Ref: PSASB 1/12 Vol. III (156)                   Date: 12th January 2023

Ross Smith
Program and Technical Director
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International Federation of Accountants
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Dear Ross,

EXPOSURE DRAFT 83 ON REPORTING SUSTAINABILITY PROGRAM INFORMATION-
RPGS 1 AND 3: ADDITIONAL NON- AUTHORITATIVE GUIDANCE

The Public Sector Accounting Standards Board Kenya continues to support the IPSASB in its role in Advancing Public Sector Sustainability Reporting. The proposed additional guidance to RPG 1 and RPG 3 will improve and standardize sustainability reporting across public sector entities and may contribute to the application of the RPGs as recommended guidance.

PSASB will continue to explore the application of the RPGs within our jurisdiction as a way to improve disclosures on sustainability among other non-financial disclosures relevant to the users of the financial statements.

PSASB’s comments on the Exposure Draft are outlined in the appendix to this letter.

Yours

[Signature]

FCPA FREDRICK RIAGA
CHIEF EXECUTIVE OFFICER
RESPONSES TO EXPOSURE DRAFT 83: REPORTING SUSTAINABILITY PROGRAM INFORMATION- RPGS 1 AND 3: ADDITIONAL NON-AUTHORITATIVE GUIDANCE

Specific Matter for Comment 1

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

We agree with the proposed additional implementation guidance for RPG 1. The proposal provides much-needed guidance to entities when reporting on sustainability program information.

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?

We agree with the proposed additional implementation guidance and illustrative examples to RPG 3. The examples provide a simplified fact pattern for illustrative purposes. These will also provide guidance and ensure organizations are presenting understandable and clear sustainability information to the users of general purpose financial reports.

We look forward to the successful adoption of the amendments to the Recommended Practice Guidelines 1 and 3.