



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

25 January 2023

Mr Ross Smith  
Program and Technical Director  
International Public Sector Accounting Standards Board  
International Federation of Accountants  
277 Wellington Street West  
Toronto, Ontario M5V 3H2  
CANADA

Dear Mr Smith

**EXPOSURE DRAFT 83, REPORTING SUSTAINABILITY PROGRAM INFORMATION**

The Malaysian Institute of Accountants (“MIA”) is pleased to provide comments on the International Public Sector Accounting Standards Board (“IPSASB”) Exposure Draft (ED) 83, *Reporting Sustainability Program Information — RPGs 1 and 3: Additional Non-Authoritative Guidance* as attached in Appendix 1 to this letter.

We hope our comments would contribute to the IPSASB’s deliberation in finalising the matter. If you have any queries or require clarification of this submission, please contact Rasmimi Ramli, Executive Director of Digital Economy, Reporting and Risk at +603 2722 9277 or by email at [rasmimi@mia.org.my](mailto:rasmimi@mia.org.my).

Yours sincerely

**MALAYSIAN INSTITUTE OF ACCOUNTANTS**

**DR WAN AHMAD RUDIRMAN WAN RAZAK**  
Chief Executive Officer

**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 implementation guidance to include the application of sustainability programs in RPG 1.

However, we noted that the term “sustainability programs” is not defined in RPG 1. Therefore, we propose that a definition or explanation of what constitute “sustainability programs” be included in 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?**

We agree with the proposed additional implementation guidance and illustrative examples for RPG 3.

However, we noted that based on paragraph 8 of RPG 3, “outcomes” are defined as the “impacts on society, which occur as a result of, or are reasonable attributable to, the entity’s outputs”. We propose that the definition be extended to include environmental, and governance impacts as highlighted in *Consultation Paper, Advancing Public Sector Sustainability Reporting*.