

January 16, 2023

ICAN/ED/R&T/JAN/16/2023

International Public Sector Accounting Standard Board
529 Fifth Avenue,
New York, NY 10017.

Dear Sir,

Re: REPORTING SUSTAINABILITY PROGRAM INFORMATION – RPGs 1 AND 3: ADDITIONAL NON-AUTHORITATIVE GUIDANCE

Please find below our responses to the Exposure Draft named above.

Specific Matter for Comment 1

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

Response

We agree with the proposed additional information guidance for RPG 1, as it enhances the guidance that would be helpful for Public Sector Entities on sustainability programs or projects.

However, we recommend that the IPSASB consider alignment with the projects on sustainability reporting of the International Sustainability Standard Board and other related international bodies.

Specific Matter for Comment 2

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

Response

We agree with the proposed additional Implementation guidance and illustrative example for RPG 3. The examples are helpful as they clearly illustrate non-financial statement type disclosures that may be included in Other information reports on sustainability programs.

These illustrations adequately demonstrate the principles conveyed in the practice guidelines.

We appreciate the privilege to contribute to the Exposure Draft and we are available should there be need for further clarification.

Yours faithfully,



Ahmed M. Kumshe (Prof.), FCA
Registrar/Chief Executive