

31 August 2022

To: IPSASB Technical Director

Subject: Comment on Consultation Paper “Advancing Public Sector Sustainability Reporting”

Many thanks for giving the opportunity to comment on the Consultation Paper “Measurement”.

My comments shall be followings:

Preliminary view 1 – chapter 1: yes	
Preliminary view 2 – chapter 2: yes	
Specific matter for comment 1 – chapter 3	<ul style="list-style-type: none"><li>• Air pollution due to unhealthy fuels and inappropriate technologies in their use</li><li>• Air pollution due to oil refineries</li><li>• Absence of sanitary disposal and waste recycling system and collection and treatment of hospital wastewater</li><li>• Burying or burning waste the old fashioned way instead of recycling it</li><li>• Failure to protect water resources and forests in appropriate ways</li><li>• Absence of a system for collecting, transporting and treating sewage and polluted industrial effluents from industrial towns</li><li>• Due to the fact that the majority of people use absorption wells to dispose of sewage, underground fresh water sources are always subject to contamination</li><li>• Power plants due to the use of fuel oil and gas plants due to lack of technological modernization</li><li>• Not using renewable energy such as solar energy</li><li>• Traditional way of agriculture and animal husbandry</li><li>• Irrational use of chemical fertilizers and agricultural poisons</li><li>• Drought and climate change and global warming</li></ul>
Preliminary view 3 – chapter 3: yes	
Preliminary view 4 – chapter 3: yes	
Preliminary view 5 – chapter 4: yes	
Specific matter for comment 2 – chapter 4	Unfortunately I won't be able contribute financially But if I can help other ways, I will do certainly

In addition, in paragraph 1.14, in addition to the mentioned items, the following items should also be mentioned:

- The purpose of public sector financial reporting
- Financing in the public sector
- The primary user of general purpose financial statements in the public sector
- The presence of custodial/ administrative activities in the public sector (such as receiving taxes by some units on behalf of the government)

**Halimeh Rahmani**