REPORTING SUSTAINABILITY PROGRAM INFORMATION

Agustina Llambi, Senior Manager
Ross Smith, Program and Technical Director

IPSASB Meeting – March 2023
Review of Responses for ED 83

Limited scope project

Timeliness

Both SMCs were strongly supported by constituents
Agenda Item 9.2.1 (Pages 6-7)

Review of Responses for ED 83

29 Responses

<table>
<thead>
<tr>
<th>Region</th>
<th>Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa and the Middle East</td>
<td>7%</td>
</tr>
<tr>
<td>Europe</td>
<td>7%</td>
</tr>
<tr>
<td>Latin America and the Caribbean</td>
<td>7%</td>
</tr>
<tr>
<td>Australasia and Oceania</td>
<td>7%</td>
</tr>
<tr>
<td>North America</td>
<td>17%</td>
</tr>
<tr>
<td>International</td>
<td>21%</td>
</tr>
<tr>
<td>Asia</td>
<td>34%</td>
</tr>
</tbody>
</table>

Specific Matter for Comment 1

- Some constituents requested:
  - Definitions, e.g., ‘sustainability program’;
  - Clarification of content;
  - Amending RPG 2; and
  - Additional IEs.

Specific Matter for Comment 2

- Some constituents requested:
  - Definitions, e.g., ‘sustainability program’;
  - Clarification of content; and
  - Additional IEs.
Agenda Item 9.2.2 (Pages 8-9)

Definition

Recommendation

• Staff and Board sponsor recommend maintaining the scope of the project.

Does the IPSASB disagree with this recommendation?
Agenda Item 9.2.3 (Pages 10-11)
SMC 1 – Additional Implementation Guidance for RPG 1

Recommendation

• Staff and Board sponsor recommend:
  – Minor revisions to non-authoritative guidance for clarity; and
  – Addition of BC42.

Does the IPSASB disagree with this recommendation?
SMC 2 – Additional Implementation Guidance for RPG 3

Recommendation

• Staff and Board sponsor recommend:
  – Minor revisions to non-authoritative guidance for clarity; and
  – Addition of BC50.

Does the IPSASB disagree with this recommendation?
### Agenda Item 9.2.5 (Pages 15-16)

**Approval of Amendments to RPGs - Reporting Sustainability Program Information, RPG 1 and RPG 3: Additional Non-Authoritative Guidance**

#### IPSASB Due Process

<table>
<thead>
<tr>
<th>Step</th>
<th>Task Description</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>Staff present revised content of exposed Standard</td>
</tr>
<tr>
<td>B</td>
<td>Program &amp; Technical Director advises whether Due Process followed effectively</td>
</tr>
<tr>
<td>C</td>
<td>IPSASB confirms whether it is satisfied that Due Process has been followed effectively</td>
</tr>
<tr>
<td>D</td>
<td>IPSASB votes on approval of Amendments to Recommended Practice Guidelines—Reporting Sustainability Program Information—RPG 1 and RPG 3: Additional Non-Authoritative Guidance</td>
</tr>
<tr>
<td>E</td>
<td>IPSASB considers whether vote on re-exposure is necessary</td>
</tr>
<tr>
<td>G</td>
<td>IPSASB issues Basis for Conclusions</td>
</tr>
</tbody>
</table>

*See Agenda Item 9.3.3*