

REPORTING SUSTAINABILITY PROGRAM INFORMATION

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IPSASB Meeting – September 2022

Project Background

Limited scope project added as part of Mid-Period Work Program Consultation

Ensure relevant guidance be seen as relevant to sustainability (RPG 1 and 3) – useful and used

Timeliness important

Actions to Address Board Instructions

Recommendations

- Staff and Board sponsor recommend that:
 - Changes to ED 83 to communicate why IPSASB is proposing additional guidance to RPGs 1 and 3 be adopted in BCs
 - ‘Sustainability program information’ be used in ED 83, replacing ‘green programs’
 - Changes to the objective in the request for comments and paragraph 1 be adopted
 - The proposed BCs for RPG 1 and RPG 3 be included in ED 83.

Does the IPSASB disagree with this recommendation?

Development of RPG 3 Illustrative Examples

Recommendation

- Staff and the Board sponsor recommend that the proposed four sustainability program information examples be included in ED 83

Does the IPSASB disagree with this recommendation?

Approval of ED 83

Recommendations

- Staff and the Board sponsor recommend that the IPSASB approves:
 - ED 83, Reporting Sustainability Program Information-RPGs 1 and 3: Additional Non-Authoritative Guidance
 - That ED 83 be exposed for 60 days

Does the IPSASB disagree with this recommendation?



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