

REPORTING SUSTAINABILITY PROGRAM INFORMATION

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

IPSASB Meeting – March 2023

Review of Responses for ED 83

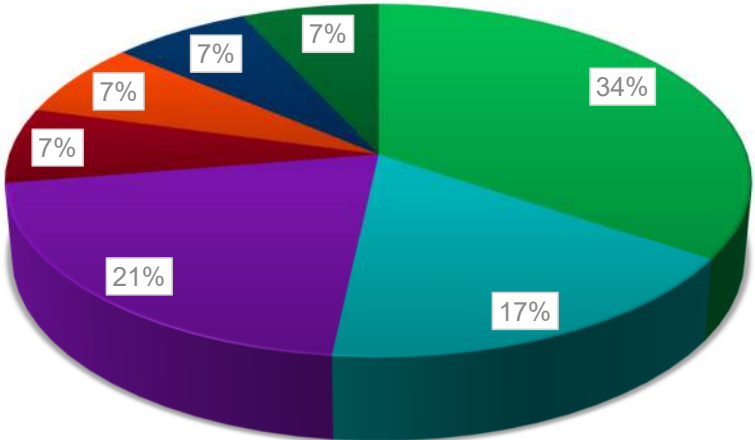
Limited scope project

Timeliness

Both SMCs were strongly supported by constituents

Review of Responses for ED 83



29 Responses	Specific Matter for Comment 1																
 <table data-bbox="144 1118 974 1248"><tr><th>Region</th><th>Percentage</th></tr><tr><td>Africa and the Middle East</td><td>34%</td></tr><tr><td>Asia</td><td>17%</td></tr><tr><td>Europe</td><td>21%</td></tr><tr><td>Australasia and Oceania</td><td>7%</td></tr><tr><td>North America</td><td>7%</td></tr><tr><td>Latin America and the Caribbean</td><td>7%</td></tr><tr><td>International</td><td>7%</td></tr></table>	Region	Percentage	Africa and the Middle East	34%	Asia	17%	Europe	21%	Australasia and Oceania	7%	North America	7%	Latin America and the Caribbean	7%	International	7%	<ul style="list-style-type: none">Some constituents requested:<ul style="list-style-type: none">Definitions, e.g., ‘sustainability program’;Clarification of content;Amending RPG 2; andAdditional IEs.
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	Specific Matter for Comment 2																
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Definition

Recommendation

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

Does the IPSASB disagree with this recommendation?

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

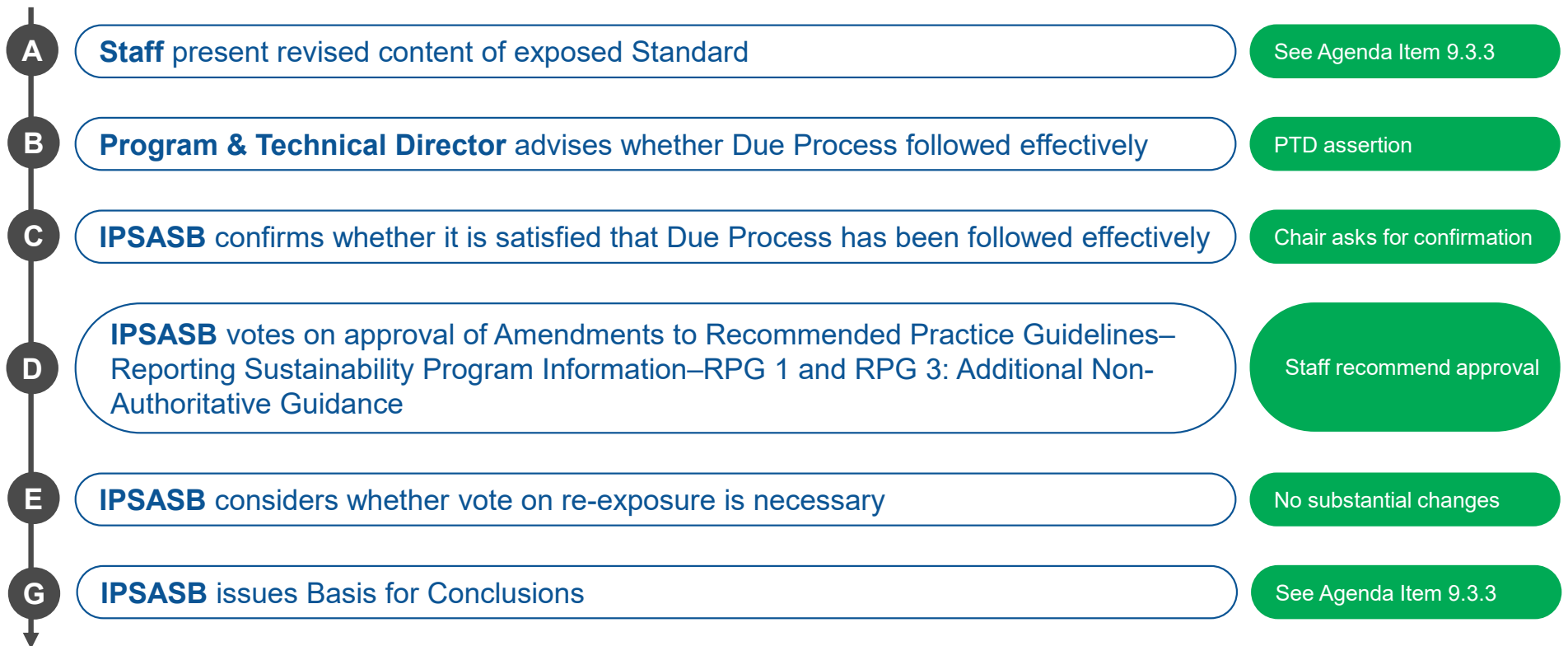
Recommendation

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

Does the IPSASB disagree with this recommendation?

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

IPSASB Due Process





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