

**Meeting:** International Public Sector Accounting  
Standards Board

**Meeting Location:** Washington, D.C, USA

**Meeting Date:** March 14—17, 2023

## Agenda Item 9

For:

- ☒ Approval  
☐ Discussion  
☐ Information

### REPORTING SUSTAINABILITY PROGRAM INFORMATION

<b>Project summary</b>	This limited-scope project will develop non-authoritative guidance to add to the IPSASB's Recommended Practice Guidelines (RPG), RPG 1, <i>Reporting on the Long-Term Sustainability of an Entity's Finances</i> and RPG 3, <i>Reporting Service Performance Information</i> . This additional non-authoritative guidance will ensure awareness of the applicability of both RPGs to sustainability reporting and help illustrate how the respective models can be applied for reporting on the impacts of green programs.	
<b>Project staff leads</b>	Agustina Llambi, Senior Manager Ross Smith, Program and Technical Director	
<b>Board sponsor</b>	Ian Carruthers, IPSASB Chair is the Board sponsor for this project.  IPSASB Staff and the Board sponsor are liaising with the OECD in relation to their work developing a framework of green budget principles to inform the development of proposals for non-authoritative amendments to the IPSASB the RPGs.	
<b>Meeting objectives</b>	<b>Topic</b>	<b>Agenda Item</b>
<b>Project management</b>	<a href="#">Reporting Sustainability Program Information: Project Roadmap</a>	<a href="#">9.1.1</a>
	<a href="#">Instructions up to Previous Meeting</a>	<a href="#">9.1.2</a>
	<a href="#">Decisions up to Previous Meeting</a>	<a href="#">9.1.3</a>
<b>Decisions required at this meeting</b>	<a href="#">Review of Responses for ED 83, <i>Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance</i> (for information purposes only)</a>	<a href="#">9.2.1</a>
	<a href="#">Definition</a>	<a href="#">9.2.2</a>
	<a href="#">SMC 1 – Additional Implementation Guidance for RPG 1</a>	<a href="#">9.2.3</a>
	<a href="#">SMC 2 – Additional Implementation Guidance for RPG 3</a>	<a href="#">9.2.4</a>
	<a href="#">Approval of Amendments to Recommended Practice Guidelines–Reporting Sustainability Program Information–RPGs 1 and 3: Additional Non-Authoritative Guidance</a>	<a href="#">9.2.5</a>

<b>Other supporting items</b>	<a href="#"><u>Supporting Documents 1 - ED 83, Analysis of Respondents by Region, Function and Language</u></a>	<a href="#"><u>9.3.1</u></a>
	<a href="#"><u>Supporting Documents 2 - [Draft] Reporting Sustainability Program Information–RPGs 1 and 3: Additional Non-Authoritative Guidance TRACKED CHANGES</u></a>	<a href="#"><u>9.3.2</u></a>
	<a href="#"><u>Supporting Documents 3 - [Draft] Reporting Sustainability Program Information–RPGs 1 and 3: Additional Non-Authoritative Guidance CLEAN COPY</u></a>	<a href="#"><u>9.3.3</u></a>

## REPORTING SUSTAINABILITY PROGRAM INFORMATION: PROJECT ROADMAP

Meeting	Completed Actions or Discussions / Planned Actions or Discussions:
March 2022	1. As a result of the Mid-Period Work Program Consultation, the IPSASB decided to add a limited-scope project to its work program.
June 2022 – July 2022	1. The IPSASB received an overview of the limited scope-Reporting Sustainability Program Information project, including an update on discussions with the OECD green budget collaborative related to the work to develop a green budget framework and principles. 2. The IPSASB reviewed a first Draft of ED 83, <i>Reporting Sustainability Program Information—RPGs 1 and 3: Additional Non-authoritative Guidance</i> .
September 2022	1. Review and approval of draft ED 83, Reporting Sustainability Program Information—RPGs 1 and 3: Additional Non-authoritative Guidance (followed by 60-day consultation period from October 2022–December 2022).
December 2022	1. Document out for comment
March 2023	1. Review responses to ED 83, <i>Reporting Sustainability Program Information</i> . 2. Discuss issues. 3. Approve Pronouncement.

**INSTRUCTIONS UP TO PREVIOUS MEETING**

<b>Meeting</b>	<b>Instruction</b>	<b>Actioned</b>
December 2022	1. N/A - no instructions at this point	1. N/A - no instructions at this point

**DECISIONS UP TO PREVIOUS MEETING**

Meeting	Decision	BC Reference
September 2022	1. All instructions provided up until September 2022 were reflected in the <a href="#">ED 83, Reporting Sustainability Program Information</a> .	1. All instructions provided up until September 2022 were reflected in the <a href="#">ED 83, Reporting Sustainability Program Information</a> .

**Review of Responses for ED 83** (for information purposes only)

**Purpose**

1. To provide the IPSASB with an analysis of the responses received for ED 83, *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*.

**Background**

2. On November 3, 2022, the IPSASB issued ED 83, *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*. The aim of the ED is to explicitly show how Recommended Practice Guideline, RPG 1, *Reporting on the Long-Term Sustainability of an Entity's Finances* and RPG 3, *Reporting Service Performance Information* can be applied in the context of sustainability reporting.
3. The IPSASB undertook this limited scope project as an initial step towards addressing stakeholder requests for sustainability reporting guidance in response to the 2021 Mid-Period Work Program Consultation. The project responds to these requests by explaining the applicability of RPG 1 and RPG 3 to reporting on sustainability program information in general purpose financial reports. The additional non-authoritative guidance is intended to show how the respective RPGs can be applied, and that the resulting information is useful for other purposes, including supporting 'green budgeting' programs. In taking this approach, the additional RPG guidance is also intended to support implementation of the guidance developed by the OECD Paris Collaborative on Green Budgeting and the framework published in the paper 'Green Budgeting: A Way Forward'<sup>1</sup>.
4. The comment period closed on January 16<sup>th</sup>, 2023, and a total of [29 responses](#) were received.
5. This paper provides the IPSASB with an analysis of responses to the ED. Detailed response information is listed in Agenda Items 9.3.1, including:
  - (a) Appendix A: the analysis of responses received by region, function, and language;
  - (b) Appendix B: the list of organizations or individuals that responded; and
  - (c) Appendix C: the summary of responses for Specific Matter for Comment (SMC).
6. Staff has performed a detailed review of the responses for the March 2023 IPSASB meeting.

**Analysis**

7. ED 83 received strong engagement. Both SMC 1 and SMC 2 received strong support from respondents<sup>2</sup>. Staff noted the following recurring themes from constituents':
8. Detailed analysis of the responses received to ED 83 is included in:
  - (a) [Agenda Item 9.2.2](#) which discusses respondents' request for a definition of 'sustainability', 'sustainability program' and 'sustainability program information';
  - (b) [Agenda Item 9.2.3](#) which discusses respondents' feedback received by the IPSASB on SMC 1.

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<sup>1</sup> [https://read.oecd-ilibrary.org/governance/green-budgeting-a-way-forward\\_dc7ac5a7-en#page1](https://read.oecd-ilibrary.org/governance/green-budgeting-a-way-forward_dc7ac5a7-en#page1)

<sup>2</sup> 14% and 10% of ED respondents disagreed with the proposed additional implementation guidance in RPG 1 and additional guidance and illustrative examples in RPG 3, respectively. See [Supporting Document 1 – Appendix C – Summary of Responses](#)

## Agenda Item 9.2.1

- (c) [Agenda Item 9.2.4](#) which discusses respondents' feedback received by the IPSASB on SMC 2.
- (d) [Agenda Item 9.2.5](#) which discusses Staff recommendation for the IPSASB's to approve the amendments to non-authoritative guidance of RPG 1, *Reporting on the Long-Term Sustainability of an Entity's Finances* and RPG 3, *Reporting Service Performance Information*.

### Decision Required

- 9. No decision required. For information purposes only.

## Definition

### Question

1. Does the IPSASB agree with Staff recommendation?

### Recommendation

2. Staff recommend maintaining the scope of ED 83, *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*.

### Background

3. In September 2022, the IPSASB approved ED 83, *Reporting Sustainability Program Information* proposing additional guidance to RPG 1, *Reporting on the Long-Term Sustainability of an Entity's Finances*, and RPG 3, *Reporting Service Performance Information*. The additional guidance proposed was implementation guidance and illustrative examples to clarify the application of key concepts and guidance of RPG 1 and RPG 3 to reporting on sustainability program information.

### Analysis

4. A few respondents to SMC 1 and SMC 2 suggested the IPSASB should define all or one of the following terms: 'sustainability', 'sustainability program' and 'sustainability program information'<sup>3</sup>.
5. Some respondents mentioned that of a lack clear definition may:
  - (a) Cause confusion for preparers and users regarding the notion of fiscal sustainability and environmental sustainability;
  - (b) Raise questions on why RPG 2 was not in scope, when sustainability program information may also include narrative information; and
  - (c) Introduce implementation complexities when applying the proposed implementation guidance in RPG 1.
6. Suggestions from respondents on how to remediate the lack of a definition were:
  - (a) Explain the relationship between long-term fiscal sustainability<sup>4</sup> and sustainability program information;
  - (b) Adoption of IFRS or EU taxonomy for sustainability activities; and
  - (c) Inclusion of further examples to assist preparers in determining the sort of programs in scope.
7. Staff note that addressing respondents' concerns above, as part of ED 83, will expand the scope of the amendments to RPG 1 and RPG 3, the aim of which is to add non-authoritative guidance to highlight the applicability of existing guidance for public sector entities to report on sustainability program information, as opposed to the development of new authoritative guidance specific to sustainability reporting.

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<sup>3</sup> R21 also suggested the IPSASB to define 'Green Bond' and 'Carbon Tax'.

<sup>4</sup> RPG 1 includes a definition for long-term fiscal sustainability. Staff believes that this definition with the examples of sustainable programs in RPG 3 reflect that these not interchangeable terms. Long-term fiscal sustainability is the ability of an entity to meet service delivery and financial commitments both now and in the future.



8. Staff recommend IPSASB to not define 'sustainability', 'sustainability program' and 'sustainability program information' because it is beyond the scope and intention of this limited scope project, see the [background in Agenda Item 9.2.1](#). The definition of sustainability and development of new authoritative guidance is more appropriately dealt with through the larger Advancing Sustainability Reporting activities and any future standard setting on sustainability reporting.

### Decision Required

9. Does the IPSASB agree with the Staff [recommendation](#)?

## SMC 1 – Additional Implementation Guidance for RPG 1

### Question

- Does the IPSASB agree that Staff have appropriately action constituents' responses to SMC 1?

### Recommendation

- Staff recommend proposals to clarify existing non-authoritative guidance identified in responses to SMC 1 be included in the final pronouncement.
- Staff recommend the inclusion of BC42 in the final pronouncement.

### Background

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

### Analysis

- The proposal for additional implementation guidance for RPG 1 were strongly supported by constituents (83% - agreed or partially agreed).

SMC	Agree		Partially Agree		Disagree		No Comment	
	#	%	#	%	#	%	#	%
<b>SMC 1</b>	18	62%	6	21%	4	14%	1	3

- Four respondents disagree with SMC 1 on the bases that the proposed amendments do not follow a holistic approach when considering the needs of sustainability reporting in the public sector. Staff noted that ED 83 is a limited scope project, aims to highlight the applicability of existing concepts and principles in RPG 1 that reporting entities can apply now when reporting information on sustainability program information. Staff recommend no further action is required considering this and that such type of considerations are better dealt with in the larger Advancing Sustainability Reporting activities.
- Staff noted that the majority of respondents agreeing did so without reservations and respondents who partially agreed made minor suggestions for the IPSASB's consideration, which Staff organized and analysis by theme. See [Appendix A](#) for a detailed analysis.
- In determining which suggestions to action, staff reflected on the scope of the project and whether the proposed implementation guidance needed revisions to ensure consistency and clarity with RPG 1's authoritative guidance.
- Staff recommend the IPSASB to align RPG 1.IG3 to RPG1.53 and to reflect editorials as noted by specific constituents.
- Staff has drafted BC42 to reflect the feedback received and how it was actioned. See [Supporting Document 9.3.2](#)

### Decision Required

- Does the IPSASB agree with the Staff [recommendation](#)?

**Appendix A – Detailed Analysis of Responses on SMC 1.**

Theme	Actioned	Staff Analysis
Clarification	Yes	<p>Respondents suggested:</p> <ul style="list-style-type: none"> <li>Paragraph 53 does not require a sensitivity analysis, however proposed RPG 1.IG 3 seems to indicate one is required (R07, R13 and R23).</li> <li>RPG 1.IG 1 should clarify that sustainability programs are to be included in the long-term projections of an entity when they are expected to have a financial impact (R08).</li> <li>Add clarity to proposed RPG 1.IG 3 that all principles in RPG 1 are applicable to reporting information on sustainable programs (R03 and R08).</li> </ul> <p>These were editorial comments or suggestions on how to clarify the meaning of the proposal and were actioned where the Staff agreed with the suggestion.</p>
Add non-authoritative guidance	No	<p>Some respondents asked for additional non-authoritative guidance related to:</p> <ul style="list-style-type: none"> <li>An illustrative example of a sensitivity analysis (R02 and R03).</li> <li>IEs for each implementation guidance proposed in RPG 1 (R03).</li> <li>Guidance and examples of disclosures (R07 and R25) and to require a specific section in the notes for disclosures related to sustainability (R27).</li> </ul> <p>No action was taken because:</p> <ul style="list-style-type: none"> <li>It is considered beyond the scope of the limited scope project, which objective's is adding implementation guidance to highlight the applicability of the existing principles in RPG 1 to facilitate sustainable reporting information.</li> <li>It is never the intention to have an equivalent IE for each IG, or vice versa.</li> </ul>
Amend paragraph 4 in RPG 1	No	<p>Respondents noted:</p> <ul style="list-style-type: none"> <li>R14 and R22 believe the focus of paragraph 4 differs from sustainability programs referenced in ED 83.</li> <li>R19 and R25 agreed with the IPSASB's decision not to modify this paragraph as documented in the Basis for Conclusions (BC41).</li> </ul> <p>No action is recommended because the IPSASB was not provide with new information by R14 and R22 the IPSASB has not previously considered and support to the IPSABS decision by R19 and R25.</p>

## SMC 2 – Additional Implementation Guidance and Illustrative Examples for RPG 3

### Question

- Does the IPSASB agree that Staff have appropriately action constituents' responses to SMC 2?

### Recommendation

- Staff recommend proposals to clarify existing non-authoritative guidance identified in responses to SMC 3 be included in the final pronouncement.
- Staff recommend the inclusion of BC50 in the final pronouncement.

### Background

- SMC 2 asked constituents, Do you agree with the proposed additional implementation guidance and illustrative examples for RPG 3? If not, what changes would you make?

### Analysis

- The proposals for additional implementation guidance and illustrative examples for RPG 3 were strongly supported by respondents (83% - agreed or partially agreed).

SMC	Agree		Partially Agree		Disagree		No Comment	
	#	%	#	%	#	%	#	%
<b>SMC 2</b>	20	69%	4	14%	3	10%	1	3

- Three respondents disagree with SMC 2 on the bases that the proposed amendments do not follow a holistic approach when considering the needs of sustainability reporting in the public sector. Staff noted that ED 83 is a limited scope project, aims to highlight the applicability of existing concepts and principles in RPG 3 that reporting entities can apply now when reporting information on sustainability program information. Staff recommend no further action is required considering this and that such type of considerations are better dealt with in the larger Advancing Sustainability Reporting activities.
- Staff noted that the majority of respondents agreeing did so without reservations and respondents who partially agreed made minor suggestions for the IPSASB's consideration, which Staff organized and analysis by theme. See [Appendix A](#) for a detailed analysis.
- In determining which suggestions to action, staff reflected on the scope of the project and whether the proposed implementation guidance and illustrative examples needed revisions to ensure consistency and clarity with RPG 3's authoritative guidance.
- Staff recommend the IPSASB to reflect editorials as noted by specific constituents.
- Staff has drafted BC50 to reflect the feedback received and how it was actioned. See [Supporting Document 9.3.2](#)

### Decision Required

- Does the IPSASB agree with the Staff [recommendation](#)?

**Appendix A – Detailed Analysis of Responses in SMC 2.**

Theme	Actioned	Staff Analysis
Clarification	Yes	<p>Respondents suggested:</p> <ul style="list-style-type: none"> <li>• R07 proposed to remove the explanation in brackets of a tax expenditures and refer to the IPSASB Glossary of Defined Terms;</li> <li>• R12 suggested to measure the effectiveness of input for IE5 using the cost to plant “per tree” rather than the total cost; and</li> <li>• R02 and R23 recommended to specified that ‘rain gardens’ are considered green infrastructure.</li> </ul> <p>These were editorial comments or suggestions on how to clarify the meaning of the proposal and were actioned where the Staff agreed with the suggestion.</p>
Add non-authoritative guidance	No	<p>Some respondents asked for additional non-authoritative guidance related to:</p> <ul style="list-style-type: none"> <li>• A few respondents proposed the inclusion of broader examples on sustainability programs targeting SDGs or specific to their jurisdictions (R03, R05, R17 and R25),</li> <li>• Complement IE5 and IE6 with information on the level of income forecasted and received (R22), and</li> <li>• for IEs to include a performance indicator to the overall impact of the program on the environment instead of measuring the performance of the program (R20).</li> </ul> <p>No action was taken because:</p> <ul style="list-style-type: none"> <li>• The type of sustainability programs included do not preclude an entity from applying RPG 3 principles to other type of sustainability programs.</li> <li>• The objective of IE5-IE8 is to illustrate how the principles in RPG 3 can be applied when reporting on service performance information of sustainability programs.</li> </ul>

Add authoritative guidance	No	<p>Respondents noted:</p> <ul style="list-style-type: none"> <li>• RPG 3 should require an entity to report when a program has a negative impact on the environment (R17);</li> <li>• Provide guidance on how wider sustainability considerations of climate and the environment could be incorporated within service performance information (R22); and</li> <li>• Extend the definition of 'outcome' to include impacts on the environment, economy, society and on governance (R05 and R29).</li> </ul> <p>No action is recommended because it's beyond the reach of the narrow-scope project of ED 83, which objective's is adding implementation guidance to highlight the applicability of the existing principles in RPG 3 to facilitate sustainable reporting information.</p>
Other	No	<p>Two respondents mentioned that given the current dynamic developments in the field of sustainability these IEs may need to be revised from time to time (R11 and R23).</p> <p>Staff notes that the need to maintain authoritative and non-authoritative guidance relevant is not limited to these IEs. The need to revise these IEs, similar to amending the suite of IPSASs and/or undertaking new projects, will be assessed as part of the IPSASB Work Program consultation process and the Sustainability workstream.</p>

**Approval of Amendments to Recommended Practice Guidelines–Reporting Sustainability Program Information–RPG 1 and RPG 3: Additional Non-Authoritative Guidance**

**Question**

1. Does the IPSASB agree with Staff recommendation?

**Recommendation**

2. Staff recommend the IPSASB:
  - (a) Agree with IPSASB's Program and Technical Director assertion that due process has been followed effectively in developing [draft] Amendments to Recommended Practice Guidelines–*Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*;
  - (b) Vote to approve Amendments to Recommended Practice Guidelines–*Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*;

**Due Process**

3. The IPSASB released [Exposure Draft \(ED\) 83, Reporting Sustainability Program Information](#) in September 2022, which had an exposure period of 60 days.
4. The IPSASB received [29 comment letters](#) and performed detail review of the responses in March 2023.
5. After this meeting, the IPSASB will have considered all issues raised by respondents to the *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance* ED.

**Approval Process**

6. The IPSASB has followed due process throughout this project. As such, the final steps in due process are noted below.
7. When the staff are satisfied a proposed final international standard is ready for approval, IPSASB's [Due Process and Working Procedures](#) sets out the necessary steps to facilitate its approval (bolded procedures require action by the IPSASB):
  - (a) **Staff present the revised content of the exposed international standard to the IPSASB;**

See [Supporting Document 2](#) for a tracked change version of the amendments to RPG 1 and RPG 3 and [Supporting Document 3](#) for a clean version of the amendments to RPG 1 and RPG 3. Please note that this pronouncement adds additional guidance to existing RPGs. Similar to other projects of this nature (narrow scope amendments and annual improvements), new text is underlined and deleted text is struck through allowing stakeholders the ability to see the amendments.
  - (b) **The IPSASB Program and Technical Director advises the IPSASB on whether due process has been followed effectively;**

The IPSASB Program and Technical Director asserts that due process has been followed effectively in developing [draft] Amendments to *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*.

- (c) **The IPSASB confirms whether or not it is satisfied the due process has been followed effectively;**

The IPSASB Chair asks the IPSASB confirmation on due process.

- (d) **The IPSASB votes on the approval of Amendments to *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance* in accordance with its [terms of reference](#);**

Staff recommend the approval of Amendments to *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance*.

- (e) **The IPSASB considers whether there has been a substantial change to the exposed document such that a vote on re-exposure is necessary**

Staff confirms that there have been no substantial changes that would require a vote on re-exposure by the IPSASB.

- (f) **The IPSASB considers whether there has been a substantial change to the exposed document such that a vote on re-exposure is necessary;**

Staff confirms that there have been no substantial changes that would require a vote on re-exposure by the IPSASB.

#### **Next Steps**

8. Amendments to *Reporting Sustainability Program Information – RPG 1 and RPG 3: Additional Non-Authoritative Guidance* will be reviewed by the editorial group in Q2 2023.

#### **Decision Required**

9. Does the IPSASB agree with the Staff [recommendation](#)?

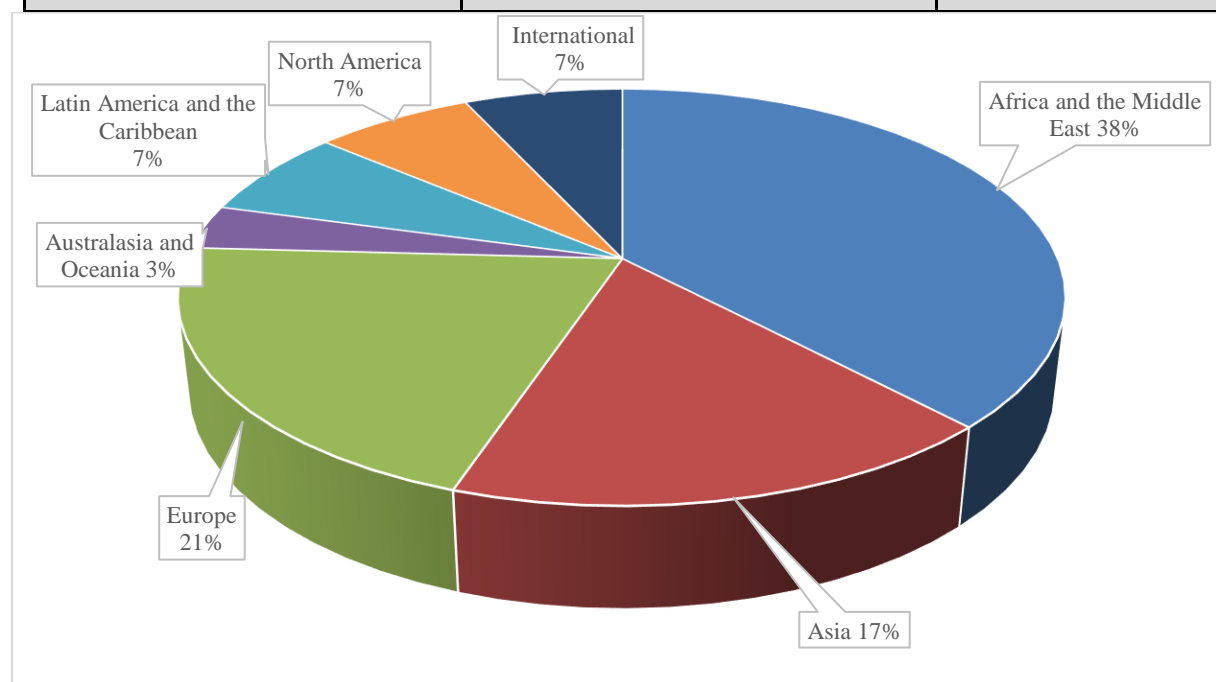


## Supporting Documents 1 – Analysis of Respondents by Region, Function and Language

### Appendix A: Analysis of Respondents by Region, Function, and Language

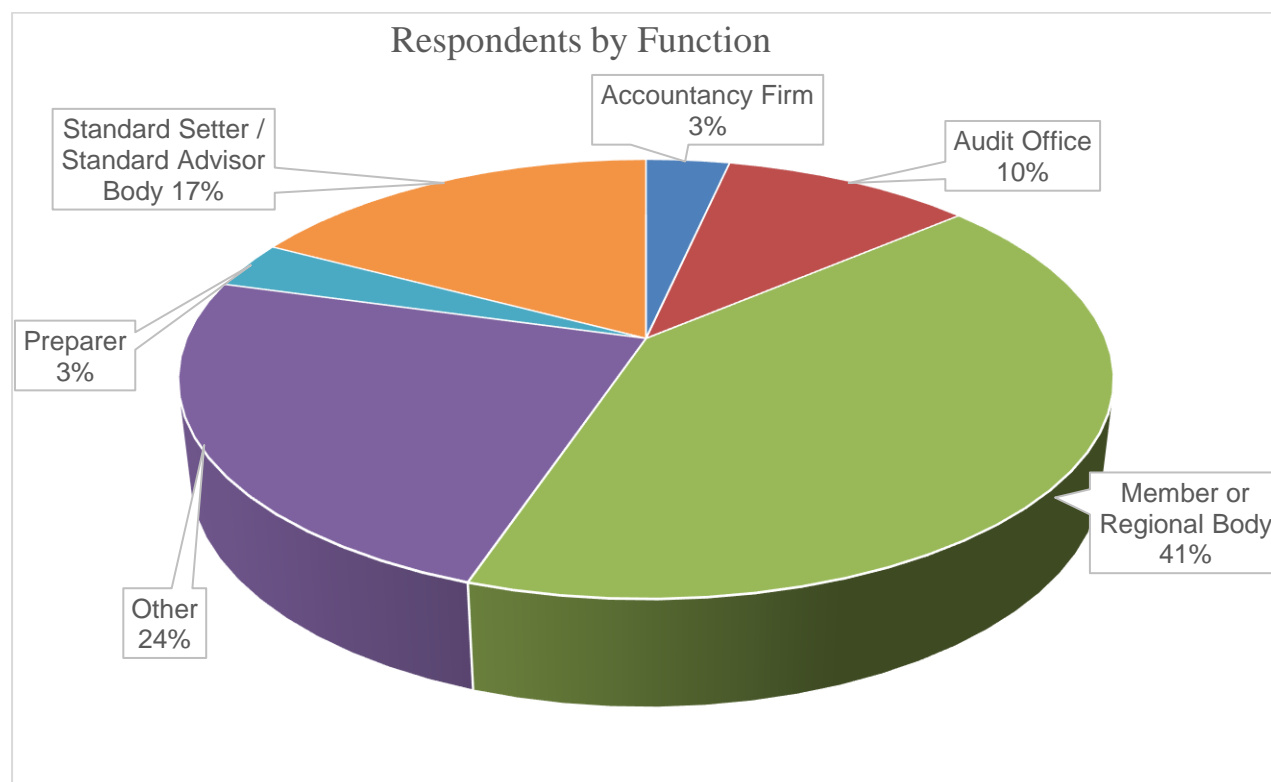
#### Geographic Breakdown

Region	Comment Letter(s)	Total Respondents
Africa and the Middle East	1, 4, 6, 13, 14, 15, 19, 20, 22, 25 and 26	11
Asia	3, 12, 16, 18 and 29	5
Australasia and Oceania	11	1
Europe	2, 5, 9, 10, 27 and 28	6
Latin America and the Caribbean	21 and 24	2
North America	7 and 8	2
International	17 and 23	2
<b>Total</b>		<b>29</b>



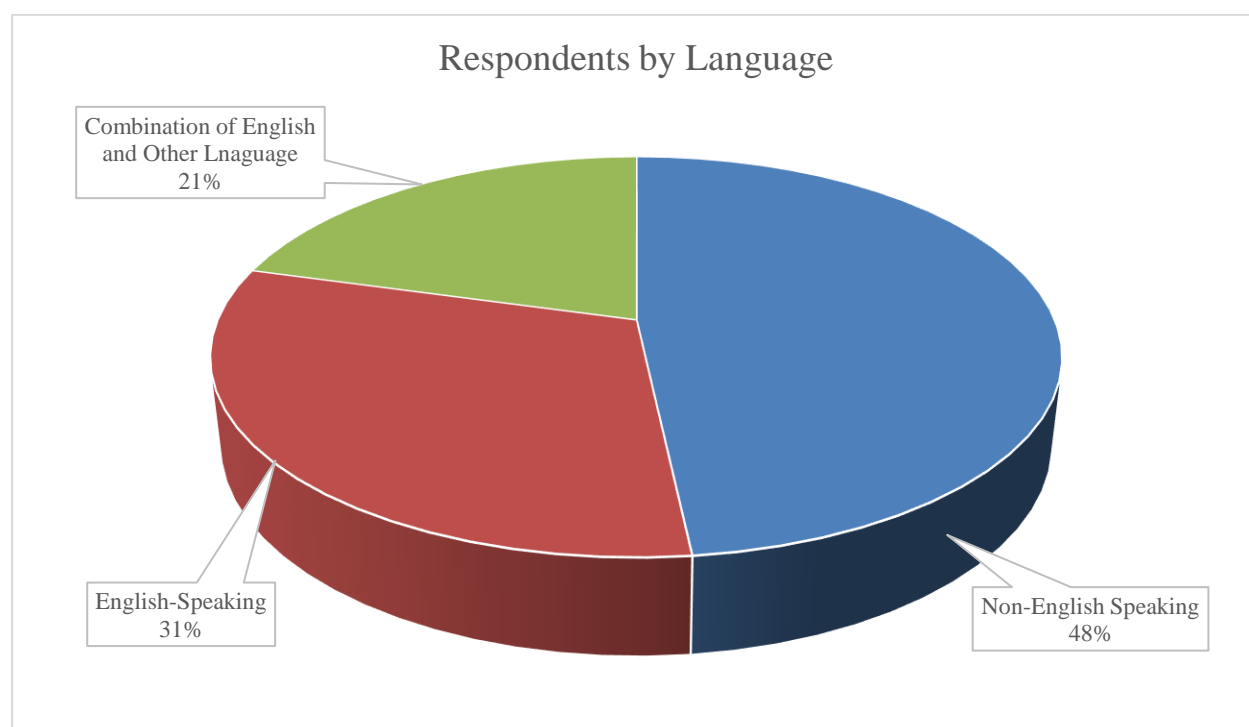
Functional Breakdown

Region	Comment Letter(s)	Total Respondents
Accountancy Firm	23	1
Audit Office	1, 3 and 20	3
Member or Regional Body	6, 8, 12, 15, 17, 18, 19, 21, 22, 25, 27 and 29	12
Other	4, 5, 7, 9, 14, 24 and 28	7
Preparer	11	1
Standard Setter / Standard Advisory Body	2, 10, 13, 16 and 26	5
<b>Total</b>		<b>29</b>



Linguistic Breakdown

Region	Comment Letter(s)	Total Respondents
English-Speaking	5, 7, 8, 11, 13, 19, 23, 25 and 28	9
Non-English Speaking	1, 2, 3, 4, 6, 9, 10, 12, 14, 16, 20, 21, 24 and 29	14
Combination of English and Other Language	15, 17, 18, 22, 26 and 27	6
<b>Total</b>		<b>29</b>



## Agenda Item 9.3.1

### Appendix B: List of Respondents

Letter #	Respondent	Country	Function
1	Al Kharashi & Co Certified Accountants and Auditors	Saudi Arabia	Audit Office
2	SRS	Switzerland	Standard Setter / Standard Advisory Body
3	Commission On Audit Philippines	Philippines	Audit Office
4	Accrual Accounting Center, Ministry of Finance -Saudi Arabia	Saudi Arabia	Other
5	Professor Carol Adams	United Kingdom	Other
6	PSASB Kenya	Kenya	Member or Regional Body
7	Ricky A. Perry	United States of America	Other
8	PSAB Staff, Lauren Pennycook	Canada	Member or Regional Body
9	Agency for Public Finance and Management	Denmark	Other
10	CNOCP	France	Standard Setter / Standard Advisory Body
11	HoTARAC	Australia	Preparer
12	JICPA	Japan	Member or Regional Body
13	ASB	South Africa	Standard Setter / Standard Advisory Body
14	Dr. Mohammad Zaid	Palestine	Other
15	ICAN	Nigeria	Member or Regional Body
16	KIPF	Korea	Standard Setter / Standard Advisory Body
17	Accountancy Europe	Not Applicable	Member or Regional Body
18	Institute of Chartered Accountants of India	India	Member or Regional Body

## Agenda Item 9.3.1

19	BICA	Botswana	Member or Regional Body
20	PAAB	Zimbabwe	Audit Office
21	CFC	Brazil	Member or Regional Body
22	ACCA-PAFA	Not Applicable	Member or Regional Body
23	EY - Ernst & Young	Not Applicable	Accountancy Firm
24	Board of Deans of Colleges of Public Accountants of Peru	Peru	Other
25	SAICA	South Africa	Member or Regional Body
26	FRC	Nigeria	Standard Setter / Standard Advisory Body
27	Task Force IRSPM PSAAG, CIGAR Network, EGPA PSG XII	Not Applicable	Member or Regional Body
28	Kalar Consulting Ltd	United Kingdom	Other
29	MIA	Malaysia	Member or Regional Body

## Appendix C: Summary of Responses for Each Specific Matter for Comment (SMC)

### *Specific Matter for Comment 1*

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

### *Specific Matter for Comment 2*

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

### *Summary of Responses*

SMC	Agree		Partially Agree		Disagree		No Comment	
	#	%	#	%	#	%	#	%
<b>SMC 1</b>	18	62%	6	21%	4	14%	1	3%
<b>SMC 2</b>	20	69%	5	17%	3	11%	1	3%

**Supporting Documents 2 – [Draft] Amendments to Recommended Practice  
Guidelines—Reporting Sustainability Program Information – RPG 1 and RPG 3:  
Additional Non-Authoritative Guidance TRACKED CHANGES**

1. This draft version of Amendments to Non-Authoritative Guidance of RPG 1, *Reporting on the Long-Term Sustainability of an Entity's Finances* and RPG 3, *Reporting Service Performance Information* reflects changes to the ED 83 version approved by the IPSASB in September 2022.

**Review Instructions**

2. IPSASB members, Technical Advisors, and Observers are asked to note the following when reviewing the draft pronouncement:
  - (a) Text changes proposed to the draft pronouncement are based on responses received to ED 83, are tracked (additions are underlined, deletions are ~~strikeout~~, and movements are reflected in green font).

**Supporting Documents 3 – [Draft] Amendments to Recommended Practice  
Guidelines–*Reporting Sustainability Program Information – RPG 1 and RPG 3:*  
*Additional Non-Authoritative Guidance* CLEAN VERSION**

**REVIEW INSTRUCTIONS:**

1. This supporting document is identical to the 'tracked changes' version included in [Supporting Document 9.3.2](#)