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**THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS**  
**TANZANIA**

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**Our Ref: CCD.562/573/01**

**28<sup>th</sup> February, 2025**

Chief Executive Officer,  
International Federation of Accountants,  
International Public Sector Accounting Standard Board,  
529 5th Avenue  
New York, New York 10017.

Dear Sir/Madam

**RE: COMMENTS ON THE EXPOSURE DRAFT 1 – PROPOSED IPSASB SRS ON  
CLIMATE RELATED DISCLOSURES**

Refer to the heading above.

NBAA as the PAO responsible for the professional training, development and regulation of the accountancy profession in Tanzania and as the member board of the International Federation of Accountants welcomes the opportunity to provide you with our comments on the Exposure Draft no. 72 – Transfer Expenses.

In principle, we are supportive with all of the proposals in ED 1, however, with the following issue entailed below additional help is expected to be brought about by the Board:

**Specific Matter for Comment 1: Public sector operations and regulatory role (paragraphs 1-4)**

This Exposure Draft requires a public sector entity to provide disclosures about (i) the climate-related risks and opportunities that are expected to affect its own operations, and (ii) climate-related public policy programs and their outcomes when an entity has responsibility for those programs and their outcomes (see paragraphs 3 and AG2.7–AG2.8).

Do you agree the proposed approach meets the information needs of primary users (see paragraphs 1–4)? If not, what alternative approach would you propose and why?

*Yes: We do agree that the proposed approach meets the information needs of primary users.*

**Specific Matter for Comment 2: Own Operations (Appendix A1: Application Guidance – Own Operations)**

The Exposure Draft primarily aligns disclosure requirements about an entity's own operations with private sector guidance (IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*), with public sector guidance, including a rebuttable presumption that entities use the GHG Protocol: A Corporate Accounting and Reporting Standard (2004), unless another established method of measuring its greenhouse gas emissions is more appropriate or required by a jurisdictional authority (see paragraph AG1.72).

Do you agree with the proposed approach and guidance? If not, what alternative approach would you propose and why?

*Yes: We do agree that the proposed approach and guidance is including the use of the GHG Protocol, the protocol give direction the way data can be generated for the purpose of reporting.*

**Specific Matter for Comment 3: Scope of Public Policy Programs (paragraph 3 and AG2.4–AG2.6)**

This Exposure Draft requires disclosures about public policy programs with a primary objective to achieve climate-related outcomes. Do you agree with this approach and the scope of public policy programs included in required disclosures? If not, what alternative approach would you propose and why?

*Yes: We do agree that the proposed approach, this is because different jurisdictions around the world have a history of dealing with climate related activities and these activities have been mandated through various laws and regulations, disclosures about public policy programs will help enhance transparency on various initiatives being implemented in the public sector.*

**Specific Matter for Comment 4: Public Sector-Specific Definitions (paragraph 7)**

This Exposure Draft provides public sector-specific definitions and related guidance for:

- (a) Public policy programs;
- (b) Public policy program outcomes; and
- (c) Climate-related public policy programs.

Do you agree with the proposed public sector-specific definitions and guidance? If not, what alternative definitions would you propose and why?

*Yes: We do agree with the proposed public sector-specific definitions and guidance as they will help ensure common understanding of the important issues dealt with in the proposed standard.*

**Specific Matter for Comment 5: Strategy for Climate-related Public Policy Programs (paragraphs 12 and AG2.24–AG2.31)**

This Exposure Draft proposes disclosure requirements about an entity's strategy for climate-related public policy programs which include information that enables primary users to understand the entity's strategy and decision-making, anticipated challenges to achieving intended outcomes and financial implications of the climate-related public policy program.

Do you agree that the disclosure requirements on strategy for climate-related public policy programs meet the information needs of primary users? If not, what alternative approach would you propose and why?

*Yes: We do agree that the disclosure requirements on strategy for climate-related public policy programs meet the information needs of primary users.*

**Specific Matter for Comment 6: Metrics and Targets for Climate-related Public Policy Programs (paragraphs 26–27 and AG2.34–AG2.44)**

This Exposure Draft proposes to require disclosures about metrics and targets, including (a) the change in greenhouse gas emissions reasonably attributed to climate-related public policy programs and (b) other metrics to measure and monitor performance in relation to climate-related public policy programs.

Do you agree these disclosures meet the information needs of primary users of the report (see paragraph 26)? If not, what alternative approach would you propose and why?

*Yes: We do agree that the disclosure requirements meet the information needs of primary users of the report.*

**Specific Matter for Comment 7: Conceptual foundations (paragraphs B2–B15)**

This Exposure Draft includes conceptual foundations aligned with the IPSASB Conceptual Framework including the definition of materiality (see paragraphs B8–B10) and primary users of public sector general purpose financial reports (see paragraphs B.AG28–B.AG33).

Do you agree that the proposed definition of materiality based on the IPSASB Conceptual Framework meets the information needs of primary users for climate-related disclosures? If not, what alternative approach would you propose and why?

*Yes: We do agree that the proposed definition of materiality based on the IPSASB Conceptual Framework meets the information needs of primary users for climate-related disclosures.*

**Specific Matter for Comment 8: General requirements (paragraphs B16–B46)**

This Exposure Draft includes general requirements aligned with private sector guidance (IFRS S1) including the requirements for (a) an entity to include its climate-related disclosures in its general-purpose financial reports (see paragraphs B22–B25) and (b) an entity to report its climate-related disclosures at the same time as its related financial statements (see paragraphs B26–B31).

Do you agree that the disclosure requirements proposed in the general requirements are appropriate for public sector entities? If not, what alternative approach would you propose and why?

*Yes: We do agree with the proposal as the issues of information in different point of time might lead to delays and sometimes unintended and inconsistent decision making for users of the reports.*

**Specific Matter for Comment 9: Transition (paragraphs 30–33)**

This Exposure Draft proposes to provide transitional relief only in the first year of adoption (see paragraphs 30–33) for disclosures relating to an entity's own operations and where applicable, relating to climate-related public policy programs and their outcomes.

Do you agree that the proposed transition provisions approach should be applicable to both own operations and climate-related public policy programs? If not, what alternative approach would you propose and why?

*Yes: We do agree with that the provided transitional relief in the first year is okay.*

**Specific Matter for Comment 10: Other Comments**

Do you have any other comments on the proposed Exposure Draft?

*Yes: The Board can try to find a way to issue a standardized road map that can be used by various jurisdictions around the world during adoption process.*

If you require any clarification on our comments, please contact the undersigned.

Yours sincerely,



CPA Angyelile V. Tende  
**For: EXECUTIVE DIRECTOR**



Member of International Federation of Accountants (IFAC) & Pan African Federation of Accountants (PAFA)



*All communication to be addressed to the Executive Director NBAA*

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