



## *ED 83, Reporting Sustainability Program Information—RPGs 1 and 3: Additional Non-Authoritative Guidance*

This summary provides an overview of [Exposure Draft 83](#)

- Project Objective:** The objective of the Exposure Draft (ED) is to provide additional guidance to facilitate the reporting of sustainability program information. This additional guidance will enhance awareness about the applicability of, and help in applying, the existing guidance in Recommended Practice Guidelines (RPGs) 1 and 3.
- Project Stage:** The International Public Sector Accounting Standards Board® (IPSASB®) issued ED 83 in November 2022.
- The IPSASB seeks feedback on ED 83 to guide it in developing the final amendments to RPG 1, *Reporting on The Long-Term Sustainability of an Entity's Finances* and RPG 3, *Reporting Service Performance Information* to add guidance to facilitate the reporting of sustainability program information.
- Comment Deadline:** ED 83 is open for public comment through January 16<sup>th</sup>, 2023.
- How To Respond:** Respondents are asked to submit their comments electronically through the IPSASB website, using the "[Submit a Comment](#)". Please submit comments in both a PDF and Word file. All comments will be considered a matter of public record and will ultimately be posted on the website.

## Project Overview

The purpose of ED 83 is to enhance awareness of the applicability of existing guidance in RPG 1 and RPG 3 to reporting sustainability program information.

### Objective

The objective of this ED is to provide additional guidance to facilitate the reporting of sustainability program information.

### Why the IPSASB Undertook this Project

This limited-scope project responds to the urgent need to provide public sector entities with guidance emphasizing the applicability of RPG 1 & RPG 3 to reporting sustainability program information in general purpose financial reports.

### Proposed Amendments to RPG 1 and RPG 3

Proposed in RPG 1	Proposed in RPG 3
<p><b>Implementation Guidance to:</b></p> <ul style="list-style-type: none"> <li>• Emphasize that RPG 1 applies to reporting information on the impact of sustainability programs on an entity's overall finances;</li> <li>• Explain how sustainability program impacts on the three dimensions (service, revenue, and debt) of long-term fiscal sustainability should be assessed; and</li> <li>• Highlight which principles are applicable for reporting on sustainability program information.</li> </ul>	<p><b>Implementation Guidance to:</b></p> <ul style="list-style-type: none"> <li>• Emphasize that RPG 3 applies to reporting information related to sustainability programs; and</li> <li>• Explain how RPG 3 can be applied to individual sustainability programs.</li> </ul> <p><b>Illustrative Examples</b> exemplifying how the guidance in RPG 3 applies to sustainability programs, such as:</p> <ul style="list-style-type: none"> <li>• A program financed by a green bond;</li> <li>• A program financed by a carbon tax;</li> <li>• An investment in infrastructure to mitigate the impacts of climate change; and</li> <li>• A tax expenditure provided for sustainability investments.</li> </ul>

## Next Steps

The deadline for comments is January 16<sup>th</sup>, 2023.

The IPSASB members are available to discuss the proposals during the comment period.



## How Can I Comment on the Proposals?

The ED requests comments on the Specific Matters for Comment (SMCs) on which the IPSASB is seeking views.

Respondents may choose to answer all SMCs or just select ones. The IPSASB also welcomes comments on any other matters within the scope of the project that respondents think the Board should consider in forming its views.

Respondents are asked to submit their comments electronically through the IPSASB website, using the "[Submit a Comment](#)" link. Please submit comments in both a PDF and a Word file.

All Comments will be considered a matter of public record and will be posted on the IPSASB website.

The IPSASB will carefully consider all feedback and discuss responses at its public meetings after the comment period has ended.

## Stay Informed

The IPSASB's website will indicate the meetings at which feedback on the ED will be discussed. The dates and the locations of the 2023 meetings are available at:

<https://www.ipsasb.org/meetings>

To stay up to date about the project, please visit:

<https://www.ipsasb.org/consultations-projects>