



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under The Nepal Chartered Accountants Act, 1997)

ICAN E-NEWS



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Monthly Newsletter of The Institute of Chartered Accountants of Nepal (ICAN)

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INSTITUTIONAL ACTIVITIES

South Asian Federation of Accountants (SAFA) Conference on International Taxation and Digital Currency 2022

The Institute hosted SAFA Conference on International Taxation and Digital Currency 2022 on 18th December 2022 at Hotel Yak & Yeti, Durbar Marg, Kathmandu, Nepal. CA. Bhaskar Singh Lala, President, ICAN started the program with his welcome remarks. Chief Guest of the program, Mr. H M Hennayake Bandara, FCMA, President, SAFA and Guest of Honor, CA. Maha Prasad Adhikari, Governor, Nepal Rastra Bank jointly inaugurated the program. Likewise, CA. Nihar N. Jambusaria - Vice President, SAFA and CA. Maha Prasad Adhikari, Governor, Nepal Rastra Bank addressed the program as a Guest of Honor, in the inaugural session of the program. Similarly, Mr. H M Hennayake Bandara, FCMA, President, SAFA was the keynote speaker in the program.



Glimpse of Inaugural session of SAFA Conference in International Taxation and Digital Currencies 2022, at Kathmandu, Nepal on 18th December 2022

The Conference was further organized on two technical sessions as below:

Technical Session 1: International Taxation and Transfer Pricing

The technical session on “International Taxation and Transfer Pricing” was Chaired by Mr. Rameshwor Dangal, Secretary (Revenue), Ministry of Finance, Nepal. Whereby, CA. Sanjay Kumar Agrawal, Central Council Member ICAI, gave paper presentation on “International Taxation and Transfer Pricing”. Likewise, Mr. Dirgha Raj Mainali, Director General, Inland Revenue Department; CA. Sudarshan Raj Pandey, Past

President, ICAN; Mr. Mohammed Humayun Kabir, Council Member ICA Bangladesh, Technical Advisor, SAFA Board and Mr. Awais Yasin, Fellow Member and Honorary Treasurer, ICMAP; were panelist in the panel discussion session.



[Glimpse of Panel Discussion on "International Taxation and Transfer Pricing"](#)

Technical Session 2: Digital Currencies: Evolution and Trends

The technical session on “Digital Currencies: Evolution and Trends” was Chaired by CA. Maha Prasad Adhikari, Governor, Nepal Rastra Bank. Whereby, CA. Chandrashekhar Vasant Chitale, Central Council Member ICAI, gave paper presentation on “Digital Currencies: Evolution and Trends”. Likewise, Dr. Biswash Gauchan, Executive Director, The Institute for Integrated Development Studies; Mr. Muhammad Awais, Council Member, ICA Pakistan; Mr. Heshana Kuruppu, Vice President - CA Sri Lanka and Technical Advisor, SAFA Board and Mr. Guru Prasad Poudel, Executive Director, Nepal Rastra Bank were panelist in the panel discussion session.



[Glimpse of Panel Discussion on "Digital Currencies: Evolution and Trends"](#)

CA. Bhaskar Singh Lala, President, ICAN distributed token of love to the Session Chair, Paper Presenter and Panelist in the program. The conference was concluded with vote of thanks from CA. Sujan Kumar Kafle, Vice-President, ICAN.



Left Photo: Glimpse of participant in the Conference; Right Photo: CA. Sujan Kumar Kafle, Vice-President, ICAN delivering vote of thanks in the Conference

Hosted SAFA Best Presented Annual Report (BPA) Awards, Integrated Reporting Award and SAARC Anniversary Award for Corporate Governance Disclosure Ceremony, 2021

The Institute hosted SAFA Best Presented Annual Report Awards, Integrated Reporting Award & SAARC Anniversary Award for Corporate Governance Disclosures Ceremony 2021, on 18th December 2022 at Hotel Yak & Yeti, Durbar Marg, Kathmandu, Nepal.

The program started with the welcome remarks of Ms. Anoji De Silva, SAFA Improvement in Transparency, Accountability and Governance (ITAG) Committee, Chair. In her remarks, she highlighted the importance of SAFA BPA Award. Likewise, the Special Guest, CA. Nihar N. Jambusaria - Vice President, SAFA and Mr. H M Hennayake Bandara, FCMA, President, SAFA also addressed the program and stressed on the significance and impact of SAFA BPA Award. Hon'ble Auditor General, Mr. Tanka Mani Sharma Dangal, was the Chief Guest in the program.

The SAFA BPA Award for the “Best Presented Annual Reports” is considered as the most prestigious accolade for financial reporting in the South Asian Region and SAFA has been organizing Best Presented Annual Report Awards since year 1997 in various categories. For SAFA BPA 2021, Annual Report of total 121 entities for year 2021 from 5 SAFA Member Countries participating from Sri Lanka, Bangladesh, India, Nepal and Pakistan were evaluated. Total 137 awards comprising of Certificate of Merit, Joint/Bronze Award, Joint/Silver Award and Joint/Gold Award were distributed under 16 different categories.

Country and Award Wise BPA Award List

Award	Sri Lanka	Bangladesh	India	Nepal	Pakistan	Total
Certificate of Merit	16	8	16	6	9	55
Joint/Bronze Award	10	9	2	1	8	30
Joint/Silver Award	6	10	1	-	8	25
Joint/Gold Award	4	12	4	-	7	27
Total	36	39	23	7	32	137



[Glimpse Opening Session of SAFA BPA Award 2021](#)

Hon'ble Auditor General, Mr. Tanka Mani Sharma Dangal; Mr. H M Hennayake Bandara, FCMA, President, SAFA; CA. Nihar N. Jambusaria - Vice President, SAFA; Ms. Anoji De Silva, SAFA ITAG Committee Chair; CA. Bhaskar Singh Lala, President ICAN and CA. Sujan Kumar Kafle distributed Award to the winners of SAFA BPA Award 2021.



[Glimpse of SAFA BPA Award 2021 Distribution Ceremony](#)

The BPA Award was distributed in following 16 categories

1. Overall Winners, 2. Private Sector Banking Institutions (including Co-operative Banks), 3. Public Sector Banking Institutions, 4. Insurance Sector, 5. Financial Services Sector, 6. Manufacturing Sector, 7. Communication and Information Technology Sector, 8. Service Sector (Excluding Financial Services & Communication & IT Sector), 9. Non-Governmental Organizations (including NPOs), 10. Agricultural Sector, 11. SAARC Anniversary Award for Corporate Governance, 12. Public Sector Entities, 13. Diversified holdings, 14. Power & Energy, 15. Infrastructure & Construction and 16. Integrated Reporting.

Winners of SAFA BPA 2021 from Nepal

Category	Contestant	Remarks
Private Sector Banks	Siddhartha Bank Limited	Certificate of Merit
	Mega Bank Nepal Limited	Certificate of Merit
	Sunrise Bank Limited	Certificate of Merit
Financial Services	Mukthinath Bikas Bank Limited	Certificate of Merit
Manufacturing	Bottlers Nepal Ltd	Certificate of Merit
Service (Excluding Financial Services & Communication & IT Sector)	Karja Suchana Kendra Limited	Bronze Award
Power & Energy	Butwal Power Company Limited	Certificate of Merit

Hon'ble Auditor General, Mr. Tanka Mani Sharma Dangal, Office of the Auditor General, Nepal congratulated ICAN for hosting SAFA BPA Award Distribution Ceremony in Nepal and commended the Award Winners. CA. Bhaskar Singh Lala, President, ICAN distributed token of love to the Chief Guest, Special Guest and Master of Ceremony. He concluded the BPA Award distribution ceremony with his closing remarks and vote of thanks to the Chief Guest, Guest of Honors, SAFA delegates, Member of the ITAG Committee, other Distinguished Guest, Past President, Council Members, representative of the Award-winning entities, participants, press and staffs. More than 250 participants attended the event.

Hosted 76th SAFA Board Meeting

The Institute hosted 76th SAFA Board Meeting at ICAN Premises at Lalitpur on 18th December 2022. CA. Bhaskar Singh Lala, President ICAN; CA. Sujan Kumar Kafle, Vice-President ICAN and CA. Sanjay Kumar Sinha, Executive Director, ICAN participated in the SAFA Board Meeting. CA. Suvod Kumar Karn, SAFA Past President and ICAN Past President also participated as an invitee in the Meeting.



Glimpse of 76th SAFA Board Meeting hosted by ICAN at ICAN Premises on 18th December 2022

Memorandum of Understanding (MoU) between The Institute of Chartered Accountants of Nepal (ICAN) and the Institute of Chartered Accountants of India (ICAI)

The Institute of Chartered Accountants of Nepal (ICAN) and the Institute of Chartered Accountants of India (ICAI) has signed MoU for Technical Collaboration between both the Institutes on 21st November 2022, in Mumbai, India. This MoU is an extension of the MoU signed by the Institute with the ICAI in 2017 and is effective for the period of five years. The MoU was signed by CA. Bhaskar Singh Lala, President ICAN and CA. (Dr.) Debashis Mitra, President ICAI.

The MoU has been signed with the objective to establish mutual co-operation between ICAN and ICAI for advancement of accounting knowledge, professional and intellectual development, advancing the interest of their respective members and positively contributing to the development of accounting profession in Nepal and India.



MoU Signing Ceremony between ICAN and ICAI at Mumbai, India on 21st November 2022

Training to the Quality Assurance Reviewer of the Institute

Delegation from the Institute of Chartered Accountants in England and Wales (ICAEW), Quality Assurance (QA) consultant comprising of independent consultant for ICAEW, Mrs. Linda Barnes and Quality Reviewer at ICAEW, Mrs. Karen Cook conducted training to the Quality Assurance Reviewer of the Institute on 5th and 6th December 2022.

Technical Director, CA. Kiran Kumar Khatri; Deputy Director, CA. Bharat Nepal; Assistant Director, CA. Amrita Thapa, CA. Manoj Ghimire and CA. Gaurab Khatiwada attained training.

Interaction Meeting of ICAEW Delegates with the Council and Quality Assurance Board

Delegation from the Institute of Chartered Accountants in England and Wales (ICAEW), Quality Assurance (QA) consultant comprising of independent consultant for ICAEW, Mrs. Linda Barnes and Quality Reviewer at ICAEW, Mrs. Karen Cook had an interaction with the Council Members and Members of the Quality Assurance Board of the Institute on 9th December 2022. Senior officials of the Institute also participated in the interaction meetings.

The delegation from ICAEW visited the Institute from 28th November 2022 to 9th December 2022. During their visit, the delegates discussed about the Quality Assurance Status of Institute, disciplinary investigation process of the Institute, reviewed the sample Quality Assurance Review files to evaluate the QA Review Process, facilitate the Quality Assurance Review Workshop organized by the Institute, accompany QA

Review with the reviewers from ICAN and deliver training to the QA Reviewers of the ICAN. During the interaction meeting with the Council and Quality Assurance Board, the delegation discussed on various aspect of QA program of the Institute and shared their observation and experiences on International Best Practices.



Glimpse of Interaction Meeting of ICAEW Delegation with the Council Members, Members of Quality Assurance Board and Officers of the Institute at ICAN Premises on 9th December 2022

Courtesy Meeting of ICAN with the Newly Appointed Hon'ble Deputy Prime Minister and Finance Minister Bishnu Prasad Paudel

The delegation of the Institute, comprising ICAN President, CA. Bhaskar Singh Lala, Vice President CA. Sujan Kumar Kafle, Council Member, RA. Shankar Gyawali and Executive Director CA. Sanjay Kumar Sinha had a courtesy meeting with the Newly Appointed Hon'ble Deputy Prime Minister and Finance Minister Mr. Bishnu Prasad Paudel on 28th December 2022 at Office of the Ministry of Finance. During the meeting they discussed about contemporary issues on the accounting profession.



Left: CA. Sanjay Kumar Sinha, Executive Director, ICAN; CA. Sujan Kumar Kafle, Vice-President, ICAN; CA. Bhaskar Singh Lala, President ICAN; Hon'ble Deputy Prime Minister and Finance Minister Mr. Bishnu Prasad Paudel and RA. Shankar Gyawali, Council Member ICAN, during courtesy meeting at Ministry of Finance on 28th December 2022

Training on Nepal Financial Reporting Standards (NFRS)

The Institute in coordination with the Nepal Insurance Authority (NIA) organized three days training on NFRS to the staffs on the Insurance Companies at ICAN Premises from 12th to 14th December 2022. The training was organized in total 12 sessions, delivering the application of NFRS in Insurance Companies and focusing on the provision of NFRS 4: Insurance Contracts and NFRS 17: Insurance Contracts. Altogether 49 individuals from 37 life and non-life insurance companies participated in the training. CA. Sanjay Kumar Sinha, Executive Director, ICAN and Mr. Raju Raman Poudel, Executive Director, NIA jointly distributed certificates to the participants of the training.

New Members Welcome Program

The Institute organized new Members Welcome Program on 21st December 2022 at ICAN Premises, located at Satdobato, Lalitpur. The program started with the welcome remarks of CA. Sanjay Kumar Sinha, Executive Director, ICAN. In his opening remarks, he highlighted that the objective of the program was to orient the new members about various aspects related to their personal and professional growth. Speaking in the program, CA. Yuddha Raj Oli, Immediate Past President, ICAN, congratulated the new members and focused on the objectives and importance of the program. A Session on “Artificial Intelligence (AI) for Accounting and Auditing” was conducted by Mr. Suresh Gautam, CEO, Extenso Date Pvt. Ltd. Altogether, 62 new CA Members participated in the program. Program was concluded with vote of thanks and closing remarks of CA Bhaskar Singh Lala, President ICAN.

Chartered Accountancy Examination, December 2022

The Institute of Chartered Accountants of Nepal has conducted Chartered Accountancy CAP-II and CAP-III level and CA Membership for ACCAs Examination, December 2022 from 1st to 11th December 2022 in Kathmandu Valley, Biratnagar, Butwal, Pokhara, Hetauda and Chitwan. Altogether 4,231 students appeared in the examination out of total 4,811 applied students. Details of students applied and appeared in different level of CA Examination; December 2022 is as follows:

Level	CAP-II			CAP-III			CA Membership Exam for ACCAs
	Group I	Group II	Both	Group I	Group II	Both	
Applicants	838	683	2,161	467	366	294	2
Appeared	637	555	2,030	399	321	287	2

Participation in International Conference for CA Students -2022

Five students of CAP III level comprising of Ms. Neha Tamrakar, Mr. Sujan Paudel, Ms. Pooja Neupane, Mr. Dewamsh Basyal and Mr. Abhisekh Karn participated in the International Conference for CA Students 2022 on theme “Facing the Future- Innovate, Integrate, Motivate” organized by the Institute of Chartered Accountants of India. The conference was held at Shilpakala Vedika, Hyderabad, India on 2nd and 3rd December 2022.

CAP-I Students' Orientation Program

The Institute organized an orientation program for its newly enrolled CAP I Level students eligible to appear in June 2023 examination on 27th December 2022 at Nepal Academy, Kathmandu. The main objective of the Students' Orientation Program was to impart knowledge among the new Students about Chartered Accountancy Course, prospects of Chartered Accountants and welcome them in the fraternity of CA Students

The Orientation Program was organized physically in Kathmandu and was broadcasted live in the branch offices, Birgunj, Pokhara, Butwal, Nepalgunj, and Dhangadhi. Hon'ble Auditor General, Mr. Tanka Mani

Sharma Dangal was the Chief Guest in the program and CA. Prabhu Ram Bhandary, Past President, ICAN were the Special Guest in the program. The program started with the welcome remarks of CA. Sanjay Kumar Sinha, Executive Director whereby, CA. Bhaskar Singh Lala, President ICAN deliver his opening remarks in the program. CA. Himal Dahal, Deputy Director, ICAN tour of ICAN and CA Education. Likewise, CA. Vibek Jha, Director, Surya Jyoti Life Insurance Co. Ltd. and CA. Ashish Garg, Managing Director, Nepal Power Exchange Ltd. gave motivational speech to the students. CA. Sujan Kumar Kafle, Vice-President, ICAN concluded the program with vote of thanks.



Glimpse of CAP I Student's Orientation Program at Kathmandu on 27th December 2022

Altogether, 448 students physically attended the program in Kathmandu, whereby, 42 students attended the program virtually at branch offices as below:

Branch Office	Birgunj	Pokhara	Butwal	Nepalgunj	Dhangadhi
No. of Students	7	13	11	1	10

Similarly, Biratnagar branch office also organized the Orientation Program physically on 28th December 2022 at Hotel Swagatam, Roadcess, Biratnagar. Altogether, 50 students were present in the Orientation Program.

CA. Aswini Bansal, Coordinator, Biratnagar Branch Coordination Committee (BCC) inaugurated the program and deliver his welcome speech. Keynote speaker Dr. Sandesh Dass Shrestha gave his motivational presentation. Similarly, CA. Ruhee Murarka, Member Biratnagar BCC delivered a speech on the national and international relations of ICAN. Likewise, CA. Tirtha Prasad Yadav expressed his view on prospects with Chartered Accountancy Qualification. Resource person from ICAN Head Office, Joint Director, CA. Suman Kumar Bohara delivered his presentation on Tour of ICAN and CA Education. Newly qualified Chartered Accountant CA. Yuwaraj Uprety shared his views on his journey of CA education.

There was a student performance session in the program where interested students showed their extra talents. The program was concluded with vote of thanks by Krishna Ram Poudel, Officer Biratnagar Branch Office.

Career Counselling

Birgunj Branch Office of the Institute has organized a career counselling program in Siddhartha International Campus, Parsa District, Madhesh Province on 3rd December 2022. The objective of this career counselling program was to inform the students about Chartered Accountancy education, syllabus, fees,

scholarship scheme, and to address students query regarding CA education and other relevant and useful information for pursuing Chartered Accountancy course in Nepal. Altogether, 31 students of Grade 12 from Management faculty participated in the career counselling program.

Recruitment of New Staff

The Institute has recruited total three staffs (Chartered Accountants) in the position of Joint Director, Deputy Director, and Assistant Director. The staff joined the Institute from 16th December 2022.

Participation in Youth & Women's Empowerment Course Training

One staff of the Institute participated in one day outdoor training on “Youth & Women's Empowerment Course” organized by Financial Institute Employees Union of Nepal (FIEUN) on 21st December 2022 at Battisputali, Kathamandu.

Annual Staff Picnic

The Institute organized one day staff picnic in Ghyampe Danda, Bhaktpur on 24th December 2022. CA. Bhaskar Singh Lala, President ICAN and CA. Sanjay Kumar Sinha, Executive Director, CAN also accompany the picnic along with around 55 staffs of the Institute.

Futsal Match with NCASA

Seven staffs of the Institute participated in Futsal match organized by Nepal Chartered Accountants Students Association (NCASA) on 23rd December 2022 at Baijanti Futsal kadaghari Bhaktpur.

ICAN NOTICE AND UPDATES

Notice Regarding Listing of Auditors

The Institute has issued notice for all concern regarding listing of Auditor. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/7ed4fdcd812a49b7ca9013d15bf3b419.pdf>

UPCOMING EVENTS

26th ICAN Day

The Institute will celebrate its 26th Anniversary on 2079 Magh 17 (31st January 2023).

Chartered Accountancy (CA) Examination for CAP I Level

Chartered Accountancy (CA) Examination for CAP I level students December 2022 will be conducted from 1st to 3rd January 2023 at Kathmandu valley, Biratnagar, Pokhara, Butwal, Chitwan and Dhangadi. The examination schedule can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/621699639204c2c1d72570dea55fb36d.pdf>

NATIONAL NEWS AND UPDATES

Amendment in Unified Directives 2078 issued to A, B and C Class Banks and Financial Institutions

Nepal Rastra Bank has issued different Circulars regarding amendment made in of Unified Directives 2078 issued to A, B and C Class Banks and Financial Institutions. The Circulars can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2022/12/Circular-No-4ABC-Directive-no-19-related-1.pdf>
<https://www.nrb.org.np/contents/uploads/2022/12/Circular-No-6-ABC.pdf>

<https://www.nrb.org.np/contents/uploads/2022/12/Circular-5ABC-Monetary-Policy-first-quarter-review.pdf>

Amendment in Unified Directives 2078 issued to D Class Micro Finance Financial Institutions

Nepal Rastra Bank has issued different Circulars regarding amendment made in of Unified Directives 2078 issued to D Class Micro Finance Financial Institutions. The Circulars can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2022/12/Circular-3D-Monetary-policy-first-quarter-review-related.pdf>

<https://www.nrb.org.np/contents/uploads/2022/12/Circular-No-4D.pdf>

Amendment in Unified Directives 2078 issued to Infrastructure Development Bank

Nepal Rastra Bank has issued Circular regarding amendment made in Unified Directives 2078 issued to Infrastructure Development Bank. The Circular can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2022/12/Circular-No-2-NIFRA.pdf>

Circular to Life and Non-Life Insurer

Nepal Insurance Authority has issued circular to all the life and non-life insurer regarding the provision to be complied by insurer regarding Anti-Money Laundering/Combating the Financing of Terrorism (AML/CFT). The circular can be viewed from the link below:

<https://nib.gov.np/circular-3/>

INTERNATIONAL NEWS, EVENTS AND UPDATES

Expanding Roles in Sustainability and Digital Transformation Priorities for Professional Accountants in Business and the Public Sector

IFAC's Professional Accountants in Business (PAIB) Advisory Group has compiled insights on how professional accountants are navigating uncertain global conditions and expanding their roles in both the private and public sectors in a new report, [Professional Accountants as Finance and Business Leaders](#).

Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2022-12/expanding-roles-sustainability-and-digital-transformation-priorities-professional-accountants>

IFAC Releases New Implementation Tool for Auditors on Identifying and Assessing Risks of Material Misstatement

The International Federation of Accountants (IFAC) has released a new resource, [The Risk Identification and Assessment Process: Tips on Implementing ISA 315 \(Revised 2019\)](#). The tool helps auditors implement the International Auditing and Assurance Standards Board's (IAASB) International Standard on Auditing (ISA) 315 (Revised 2019), Identifying and Assessing the Risks of Material Misstatement, which is effective for audits of financial statements for periods beginning on or after December 15, 2021.

Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2022-12/ifac-releases-new-implementation-tool-auditors-identifying-and-assessing-risks-material-misstatement>

New IAASB Fact Sheet Helps Auditors Navigate Quality Management for Group Audits

The International Auditing and Assurance Standards Board (IAASB) has published a new fact sheet on the interactions between [International Standard on Audit \(ISA\) 220 \(Revised\)](#), which addresses quality management at the engagement level, and ISA 600 on group audits. The fact sheet highlights aspects of a

group audit that may be affected by ISA 220 (Revised) and [International Standard on Quality Management 1](#) addressing quality management at the firm level. This includes the revised definition of engagement team and leadership and direction, supervision, and review responsibilities. The factsheet will be particularly useful for group audits in which component auditors are involved.

Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2022-12/new-iaasb-fact-sheet-helps-auditors-navigate-quality-management-group-audits>

New Edition of The IAASB Handbook Now Available on The IAASB Website

The International Auditing and Assurance Standards Board (IAASB) has released a new edition of the [Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements](#).

Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2022-12/new-edition-iaasb-handbook-now-available-iaasb-website>

The IESBA Releases Update on Sustainability Work

The International Ethics Standards Board for Accountants (IESBA) has released "[Continuing with the Development of Global Ethics and Independence Standards for Sustainability Reporting and Assurance](#)," a publication providing an overview of the sustainability-related decisions made by the Board at its recent meeting and how those decisions will shape the Board's work in 2023 and beyond.

Further details can be viewed from the link below:

<https://www.ethicsboard.org/news-events/2022-12/iesba-releases-update-sustainability-work>

IPSASB Confirms its Role in Advancing Public Sector Sustainability Reporting

The International Public Sector Accounting Standards Board (IPSASB) decided to commence the scoping of three potential public sector specific sustainability reporting projects pending securing the resources needed to begin guidance development.

Further details can be viewed from the link below:

<https://www.ipsasb.org/news-events/2022-12/ipsasb-confirms-its-role-advancing-public-sector-sustainability-reporting>

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