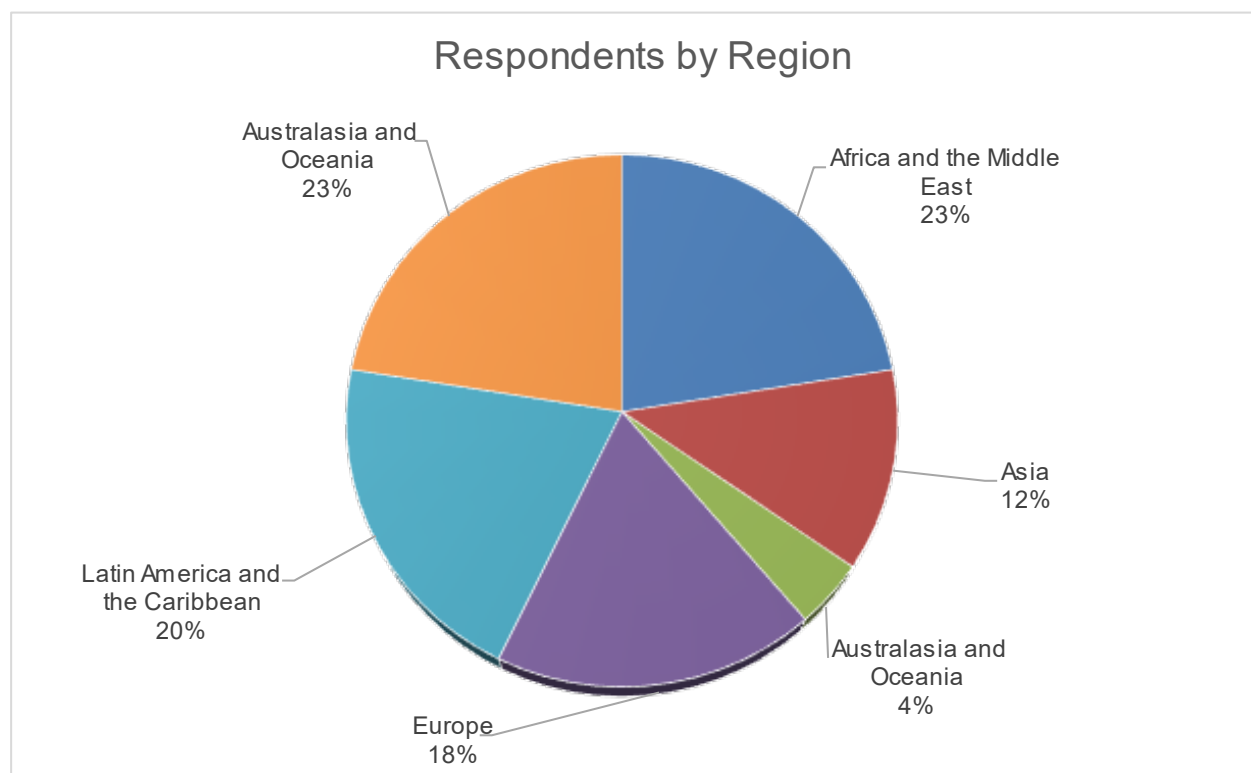


**Supporting Document 1 – ED 92: Analysis of Respondents by Region, Function and Language, List of Respondents, Summary of Responses to SMC**

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

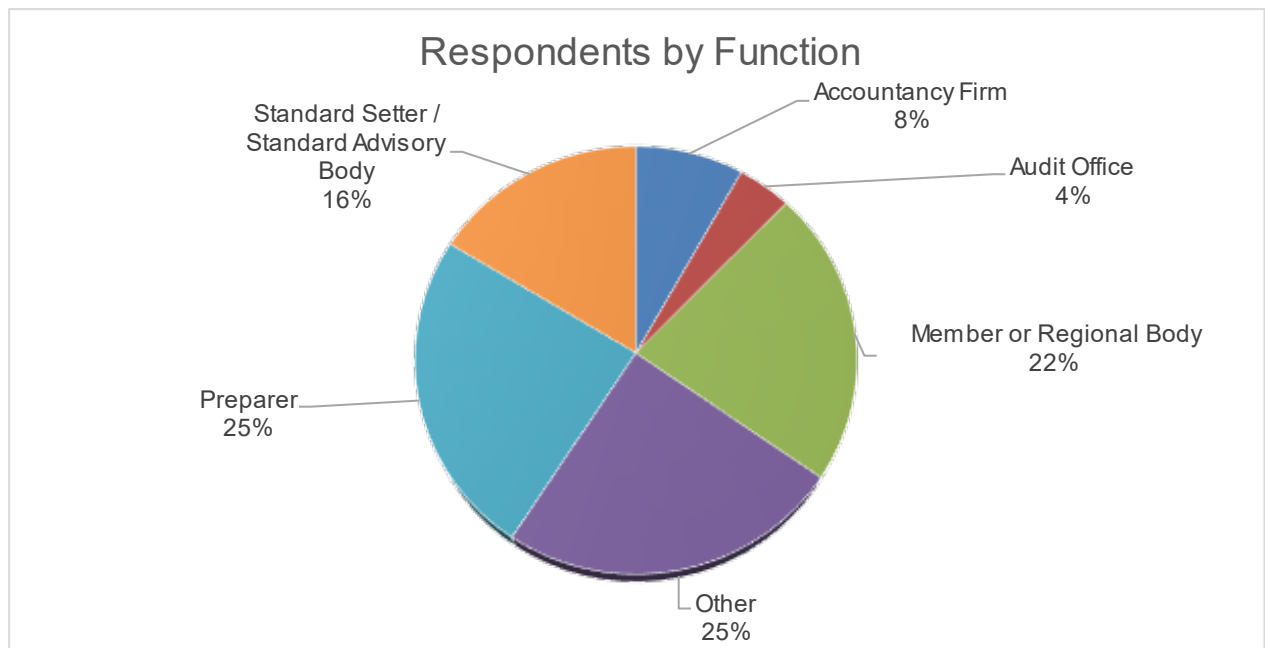
*Geographic Breakdown*

Region	Comment letters	Total Respondents
Africa and the Middle East	R06, R09, R12, R20, R23, R24, R25, R26, R27, R28, R36	11
Asia	R01, R08, R13, R18, R19, R47	6
Australasia and Oceania	R11, R17	2
Europe	R03, R07, R10, R14, R15, R21, R22, R33, R49	9
Latin America and the Caribbean	R31, R32, R39, R40, R41, R42, R43, R44, R45, R46	10
North America	R02, R04, R05, R16, R29, R30, R34, R35, R37, R38, R48	11
<b>Total</b>		<b>49</b>



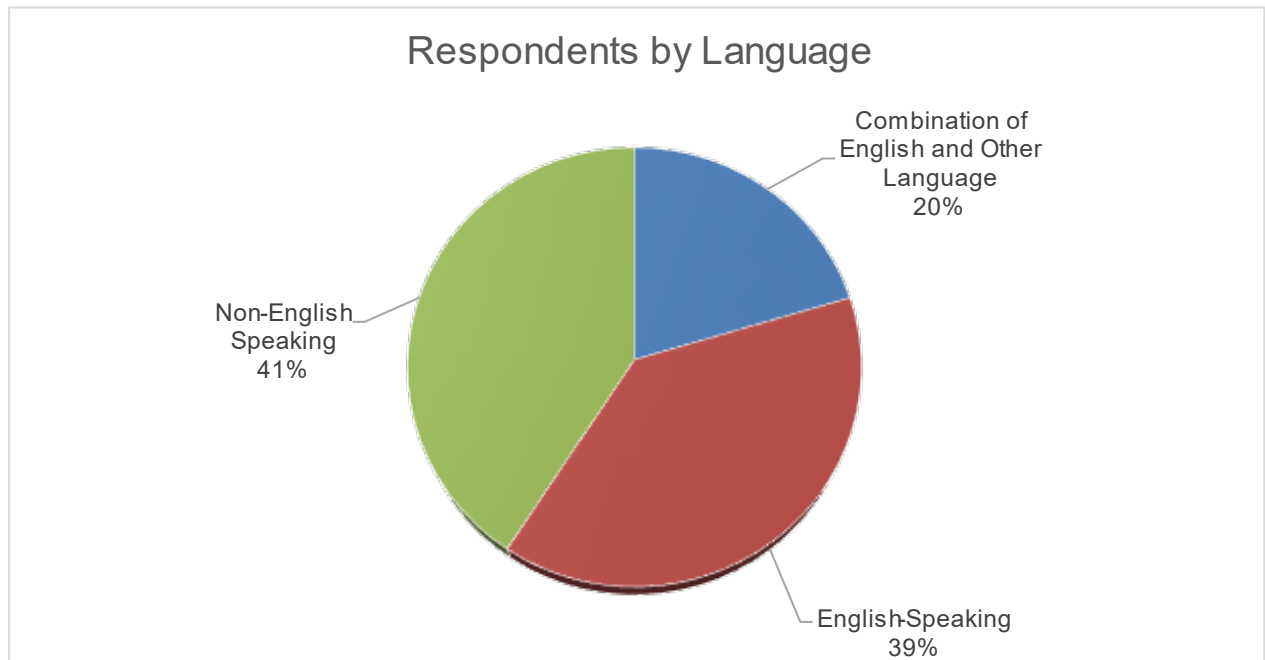
## Functional Breakdown

Function	Comment letters	Total Respondents
Accountancy Firm	R09, R21, R37 R38	4
Audit Office	R30, R34	2
Member or Regional Body	R08, R15, R17, R18, R22, R24, R27, R28, R31, R32, R47	11
Preparer	R04, R05, R12, R35, R39, R40, R41, R42, R43, R44, R45, R46	12
Standard Setter / Standard Advisory Body	R03, R07, R10, R11, R20, R23, R25, R48	8
Other	R01, R02, R06, R13, R14, R16, R19, R26, R29, R33, R36	12
<b>Total</b>		<b>49</b>



*Linguistic Breakdown*

Language	Comment letters	Total Respondents
English-Speaking	R02, R06, R14, R15, R17, R21, R23, R24, R26, R33	10
Non-English Speaking	R01, R03, R07, R08, R10, R12, R18, R19, R31, R32, R36, R39, R40, R41, R42, R43, R44, R45, R46, R49	20
Combination of English and Other Language	R04, R05, R09, R11, R13, R16, R20, R22, R25, R27, R28, R29, R30, R34, R35, R37, R38, R47, R48	19
<b>Total</b>		<b>49</b>



**Appendix B: List of Respondents**

Comment Letter #	Respondent	Country	Function
01	Regional Development Bank of Jambi Province	Indonesia	Other
02	Rick Perry	United States of America	Other
03	Conseil de Normalisation des Comptes Publics (CNOCP)	France	Standard Setter / Standard Advisory Body
04	Office of the Comptroller General- Office of the Provincial Controller Division's (OCG-OPCD)	Canada	Preparer
05	City of London, Ontario	Canada	Preparer
06	CCDR & APB Professional Services	Nigeria	Other
07	Comissão Normalização Contabilística (CNC)	Portugal	Standard Setter / Standard Advisory Body
08	Malaysian Institute of Accountants (MIA)	Malaysia	Member or Regional Body
09	Mo Chartered Accountants	Zimbabwe	Accountancy Firm
10	Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP)	Switzerland	Standard Setter / Standard Advisory Body
11	External Reporting Board (XRB)	New Zealand	Standard Setter / Standard Advisory Body
12	Ministry of Finance	Saudi Arabia	Preparer
13	Goa Foundation	India	Other
14	European Accounting Association Public Sector Accounting Committee (EAA PSAC)	International	Other
15	Institute of Chartered Accountants in England and Wales (ICAEW)	United Kingdom	Member or Regional Body
16	Wayne Morgan Colin Semotiuk	Canada	Other
17	Chartered Accountants Australia and New Zealand (CA ANZ) and CPA Australia	International	Member or Regional Body
18	The Japanese Institute of Certified Public Accountants (JICPA)	Japan	Member or Regional Body
19	Joni Afandi	Indonesia	Other
20	Public Sector Accounting Standards Board (PSASB)	Kenya	Standard Setter / Standard Advisory Body
21	PricewaterhouseCoopers International	International	Accountancy Firm
22	Accountancy Europe	International	Member or Regional Body
23	Financial Reporting Council of Nigeria (FRC)	Nigeria	Standard Setter / Standard Advisory Body
24	Institute Of Chartered Accountants, Ghana	Ghana	Member or Regional Body

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Comment Letter #	Respondent	Country	Function
25	Accounting Standards Board (ASB)	South Africa	Standard Setter / Standard Advisory Body
26	African Association of Accountants General (AAAG)	International	Other
27	South African Institute of Chartered Accountants (SAICA)	South Africa	Member or Regional Body
28	Pan African Federation of Accountants (PAFA)	International	Member or Regional Body
29	First Nations Financial Management Board (FMB)	Canada	Other
30	Office of the Auditor General of Ontario	Canada	Audit Office
31	Conselho Federal de Contabilidade (CFC)	Brazil	Member or Regional Body
32	Board of Deans of Colleges of Public Accountants of Peru	Peru	Member or Regional Body
33	Kalar Consulting Ltd	United Kingdom	Other
34	Office of the Auditor General of Canada (OAG)	Canada	Audit Office
35	Cities of Calgary, Edmonton, Montreal and Toronto, Intact Centre on Climate Adaptation	Canada	Preparer
36	ONEC-Congo	Republic of Congo	Other
37	KPMG LLP	Canada	Accountancy Firm
38	Welch LLP	Canada	Accountancy Firm
39	Forum of Governmental Accounting of Latin America (FOCAL) - Chile	Chile	Preparer
40	Forum of Governmental Accounting of Latin America (FOCAL) - Dominican Republic	Dominican Republic	Preparer
41	Forum of Governmental Accounting of Latin America (FOCAL) - Colombia	Colombia	Preparer
42	Forum of Governmental Accounting of Latin America (FOCAL) - Ecuador	Ecuador	Preparer
43	Forum of Governmental Accounting of Latin America (FOCAL) - El Salvador	El Salvador	Preparer
44	Forum of Governmental Accounting of Latin America (FOCAL) - Guatemala	Guatemala	Preparer
45	Forum of Governmental Accounting of Latin America (FOCAL) - Panama	Panama	Preparer
46	Forum of Governmental Accounting of Latin America (FOCAL) - Peru	Peru	Preparer
47	The Institute of Chartered Accountants of India (ICAI)	India	Member or Regional Body
48	Public Sector Accounting Board (PSAB)	Canada	Standard Setter / Standard Advisory Body
49	Natalie Rulloda	Portugal	Other

**Appendix C: Summary of Responses to Specific Matters for Comment (SMCs)**

**Specific Matter for Comment 1: Scope:**

This Exposure Draft is broadly applicable to all tangible natural resources which are not within the scope of any other existing IPSAS. (See paragraphs 3-4, BC8, and BC34.) Do you agree with the proposed scope? If not, what alternative scoping approach would you propose and why?

As a result of the proposed scope, tangible natural resources held for conservation are one common example of items which could fall within the scope of this Exposure Draft. What other items would you anticipate being accounted for through this Exposure Draft?

This Exposure Draft includes an Alternative View regarding its scope and the definition of tangible natural resources.

**Specific Matter for Comment 2: Definitions:**

This Exposure Draft defines a natural resource as an item which is naturally occurring and embodies service potential, the capability to generate economic benefits, or both, and a tangible natural resource as a natural resource with physical substance.

Do you agree with the proposed definitions? If not, why not?

This Exposure Draft includes an Alternative View regarding its scope and the definition of tangible natural resources.

**Specific Matter for Comment 3: Depreciation:**

This Exposure Draft includes a rebuttable presumption that the tangible natural resources recognized within the scope of this [draft] Standard have indefinite useful lives on the basis that they are generally not used or consumed in the same manner as tangible assets within the scope of other IPSAS. Therefore, these tangible natural resources are not depreciated.

Do you agree with the proposed rebuttable presumption that tangible natural resources should not be depreciated? If not, why not?

**Specific Matter for Comment 4: Exemption from Certain Disclosures:**

As explained in paragraph BC31, this Exposure Draft exempts an entity from disclosing certain information which may lead to further degradation of tangible natural resources which are rare or endangered.

Do you agree with the proposed disclosure exemption? If not, why not?

**Specific Matter for Comment 5: Cross-References to IPSAS 45, *Property, Plant, and Equipment*:**

This Exposure Draft includes cross-references to the guidance in IPSAS 45 on the determination of cost in an exchange transaction and the disclosure requirements for current value. This guidance was

incorporated by cross-reference as the acquisition of tangible natural resources is expected to be rare in the public sector, and there is familiarity with the principles on the determination of cost, which are consistent with those found in IPSAS 45.

Do you agree that these cross-references are sufficiently clear? If not, how should the above guidance be incorporated into the Final Standard?

**Specific Matter for Comment 6: Transition:**

This Exposure Draft allows the application of its requirements on a modified retrospective approach, by recognizing tangible natural resources which meet the recognition criteria on the date of initial application of the [draft] Standard at their deemed cost, or on a full retrospective basis in accordance with IPSAS 3, *Accounting Policies, Changes in Accounting Estimates and Errors*.

Do you agree that the option to apply the proposed guidance on a modified retrospective basis will result in useful information? If not, why not?

**Specific Matter for Comment 7: Amendment to the Description of 'Heritage Asset' in IPSAS 45, Property, Plant, and Equipment:**

The IPSASB proposes to amend the description of 'heritage asset' in IPSAS 45 so that heritage assets which are also tangible natural resources are accounted for within the scope of this [draft] Standard.

Do you agree with the proposed amendment? If not, why not?

**Specific Matter for Comment 8: Sufficiency of Proposed Implementation Guidance and Illustrative Examples:**

The non-authoritative guidance in this [draft] Standard was developed for topics that are potentially complex and difficult to apply in practice, are areas of concern for constituents, or where additional non-authoritative guidance could be useful.

Do you agree that the proposed implementation guidance and illustrative examples are sufficient? If not, what other topics would be helpful and why?

*Overall Statistical Summary of Responses*

SMC	Agree		Partially agree		Disagree		No comment	
	#	%*	#	%*	#	%*	#	%*
1	9	19%	8	16%	29 <sup>(1)</sup>	59%	3	6%
2	18	37%	10	20%	17	35%	4	8%
3	24	49%	7	14%	12	25%	6	12%
4	33	68%	5	10%	5	10%	6	12%
5	23	47%	4	8%	13	27%	9	18%
6	32	67%	2	4%	6	12%	9	18%
7	31	63%	3	6%	8	16%	7	14%
8	4	8%	15	31%	19	39%	11	22%

\* Percentages have been rounded to total 100%.

<sup>(1)</sup> R18 stated in their response to SMC 1 that they agree with the proposed scope without explanation. However, in their response to SMC 2, R18 noted that tangible natural resources should be defined to only include items held for conservation and that the draft standard should only apply to tangible natural resources held for conservation. Staff classified this response as “disagree” for SMC 1.

*Breakdown of Responses to SMC 1*

Response	Comment letters	Total Respondents
Agree	R08, R22, R24, R28, R31, R37, R38, R40, R45	9
Partially Agree	R03, R20, R23, R32, R39, R42, R46, R48	8
Disagree	R02, R04, R05, R07, R09, R10, R11, R12, R13, R14, R15, R16, R17, R18, R19, R25, R26, R27, R29, R30, R33, R34, R35, R36, R41, R43, R44, R47, R49	29
No Comment	R01, R06, R21	3
<b>Total</b>		<b>49</b>

*Breakdown of Responses to SMC 2*

Response	Comment letters	Total Respondents
Agree	R02, R09, R15, R16, R17, R20, R22, R24, R31, R32, R34, R36, R37, R40, R42, R44, R45, R47	18
Partially Agree	R03, R08, R23, R26, R28, R33, R38, R39, R46, R48	10
Disagree	R05, R06, R07, R10, R12, R13, R14, R18, R19, R25, R27, R29, R30, R35, R41, R43, R49	17
No Comment	R01, R04, R11, R21	4
<b>Total</b>		<b>49</b>

*Breakdown of Responses to SMC 3*

Response	Comment letters	Total Respondents
Agree	R03, R08, R09, R14, R15, R16, R17, R18, R19, R20, R23, R24, R26, R27, R28, R32, R34, R36, R37, R39, R40, R43, R44, R47	24
Partially Agree	R02, R07, R22, R25, R30, R31, R46	7
Disagree	R05, R10, R12, R13, R33, R35, R38, R41, R42, R45, R48, R49	12
No Comment	R01, R04, R06, R11, R21, R29	6



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<b>Total</b>		<b>49</b>
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### *Breakdown of Responses to SMC 4*

Response	Comment letters	Total Respondents
Agree	R02, R03, R07, R08, R09, R12, R13, R15, R16, R17, R19, R29, R23, R24, R25, R26, R27, R28, R31, R32, R33, R35, R36, R37, R39, R40, R42, R43, R44, R45, R46, R47, R48	33
Partially Agree	R10, R14, R18, R22, R41	5
Disagree	R01, R05, R30, R34, R49	5
No Comment	R04, R06, R11, R21, R29, R38	6
<b>Total</b>		<b>49</b>

### *Breakdown of Responses to SMC 5*

Response	Comment letters	Total Respondents
Agree	R03, R08, R09, R12, R14, R16, R17, R19, R20, R22, R23, R24, R30, R31, R32, R34, R36, R40, R42, R43, R44, R47, R48	23
Partially Agree	R18, R28, R37, R45	4
Disagree	R02, R07, R10, R15, R25, R26, R27, R33, R35, R39, R41, R46, R49	13
No Comment	R01, R04, R05, R06, R11, R13, R21, R29, R38	9
<b>Total</b>		<b>49</b>

### *Breakdown of Responses to SMC 6*

Response	Comment letters	Total Respondents
Agree	R03, R08, R10, R12, R14, R15, R16, R17, R18, R19, R20, R22, R23, R24, R25, R27, R28, R31, R32, R33, R34, R35, R36, R37, R38, R40, R42, R43, R44, R46, R47, R48	32
Partially Agree	R45	1
Disagree	R02, R07, R09, R26, R39, R41, R49	7
No Comment	R01, R04, R05, R06, R11, R13, R21, R29, R30	9
<b>Total</b>		<b>49</b>

### *Breakdown of Responses to SMC 7*

Response	Comment letters	Total Respondents
Agree	R02, R07, R08, R10, R15, R16, R17, R18, R19, R20, R22, R23, R24, R25, R26, R27, R28, R32, R33, R35, R36, R37, R39, R40, R42, R43, R44, R45, R47, R48, R49	31
Partially Agree	R05, R14, R31	3
Disagree	R02, R06, R09, R12, R30, R34, R41, R46	8
No Comment	R01, R04, R11, R13, R21, R29, R38	7
<b>Total</b>		<b>49</b>

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### *Breakdown of Responses to SMC 8*

Response	Comment letters	Total Respondents
Agree	R08, R18, R37, R40	4
Partially Agree	R03, R09, R15, R23, R25, R26, R28, R31, R32, R33, R36, R38, R42, R43, R45	15
Disagree	R05, R07, R10, R12, R14, R16, R20, R22, R24, R30, R34, R35, R39, R41, R44, R46, R47, R48, R49	19
No Comment	R01, R02, R04, R06, R11, R13, R17, R19, R21, R27, R29	11
<b>Total</b>		<b>49</b>