Agenda Item 10.B.1

PRESENTATION OF FINANCIAL STATEMENTS: CONSULTATION PAPER DASHBOARD

Topic	Past Meetings	Dec 2026	March 2027	June 2027	Sept 2027
Project Management	✓🗎				
Developing Preliminary Views	✓🗎				
Developing CP	✓🗎				
Developing Illustrative ED	✓🗎				
Review and Approval of CP and Illustrative ED	✓				
Review of responses and identification of key themes and other issues					
Review of draft Exposure Draft				🗎	
Approval of draft Exposure Draft					
CP, Presentation of Financial Statements – Key Issues					
Review of responses to PV 8 – Categorization					
Review of requests for application guidance and illustrative guidance					
Other key issues					

Legend	
✓	Task Completed
	Planned IPSASB Discussion
🗎	Page-by-page Review

Supporting Document 1 – Overview and Approach of Staff Analysis to Consultation Paper, *Presentation of Financial Statements*

Staff Process

1. To support the analysis of responses to the Consultation Paper, *Presentation of Financial Statements* (the "CP") and identify cross-cutting issues, Staff reviewed and analyzed 43 comment letters received from constituents individually in NVivo[1], a data analysis software program. Each comment was considered on its own merit, not only in the context of the Preliminary View (PV) or Specific Matter for Comment (SMC) in which it was presented.

2. As part of the process, Staff identified issues noted in each comment letter related to each PV and SMC, and coded portions of each response to the relevant PV/SMC. Comments that reflected recurring issues were coded to thematic categories for further analysis. This approach is consistent with the process Staff have used in previous reviews of consultation responses.

3. Staff summarized the responses in each PV and SMC individually and then broadly organized those summaries in Agenda Item 10.A in accordance with the chapters in which the proposals were presented in the CP. This structure was intended to facilitate the IPSASB's review by grouping proposals that addressed relevant chapters in the CP.

4. The analysis for Chapter 1: Development of New Presentation Standard, which contained a single PV, was combined with the analysis for the PVs contained in Chapter 2: General Presentation Requirements. For the reaming PVs, the analysis generally followed the chapter structure of the CP. The analysis for PV 8 is presented separately in Agenda Item 10.A.4 because since it was the only PV in the CP that generated overall disagreement from respondents.

5. Staff applied the following criteria to classify responses into four categories:

   (a) **Agree –** The response demonstrates clear support for the CP proposals, either through providing additional rationale to reinforce the proposal or through the absence of suggestions for changes and improvements.

   (b) **Partially Agree –** The response states that it agrees with the CP proposals and provides suggestions to enhance those proposals without modifying the underlying principles proposed. The suggestions can include clarifications, drafting changes, adding more guidance to support the proposed principles, or removing guidance where the respondent is of the view that it is not necessary in the context of the proposed principles.

   (c) **Disagree –** The response states that it disagrees with the CP proposals. This category also includes responses that state agreement with the proposal but are followed by substantive changes to the proposed principles.

   (d) **No comment –** The response did not contain any commentary specific to the CP proposals.

6. The detailed response information for the CP is provided in Agenda Item 10.B.3 , including:

   (a) Appendix A: Analysis of Respondents by Region, Function and Language;

[1] Detailed NVivo reports are available upon Board Member request.

(b) Appendix B: List of Respondents; and

(c) Appendix C: Summary of Responses to SMC

7. A compilation of the response letters received can be found here.

Next Steps

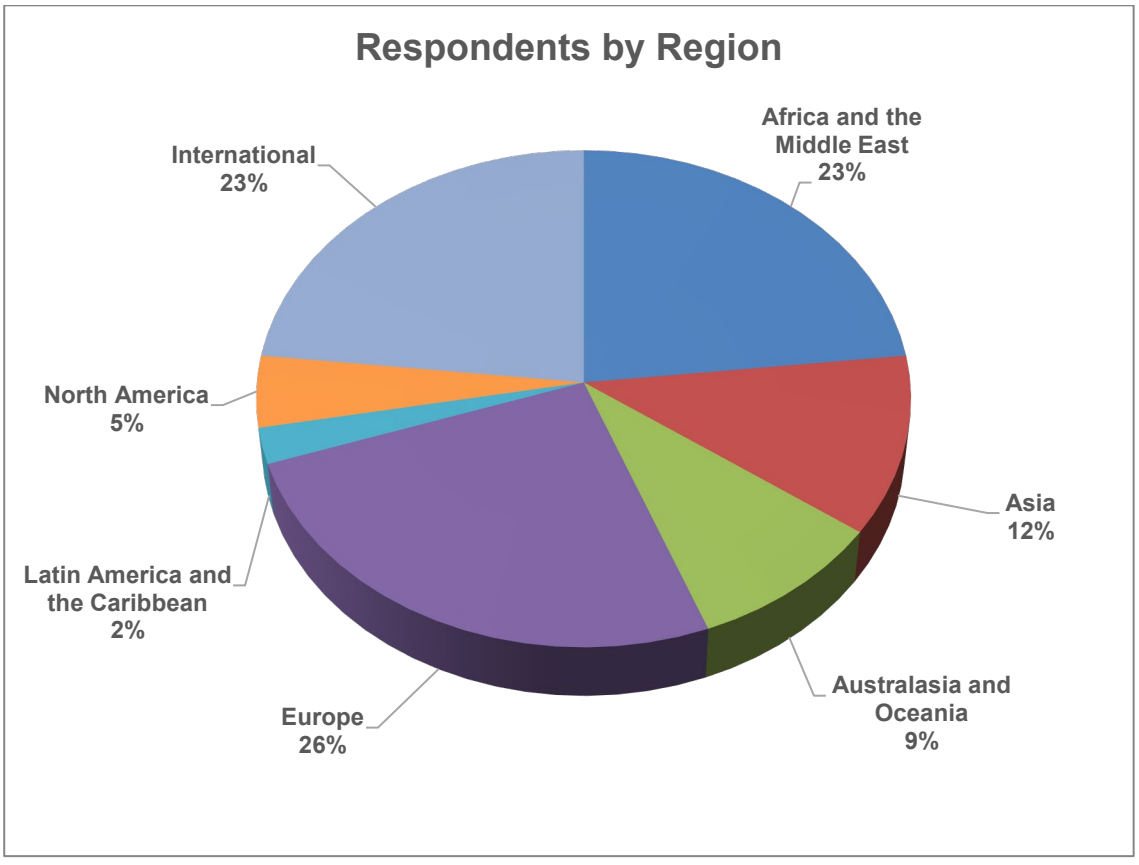
8. As part of the IPSASB Due Process, Staff will consult with the Consultative Advisory Group (CAG) in December 2026 to obtain their advice and input for the project.

Supporting Document 2 – Consultation Paper, Presentation of Financial Statements: Analysis of Respondents by Region, Function and Language

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

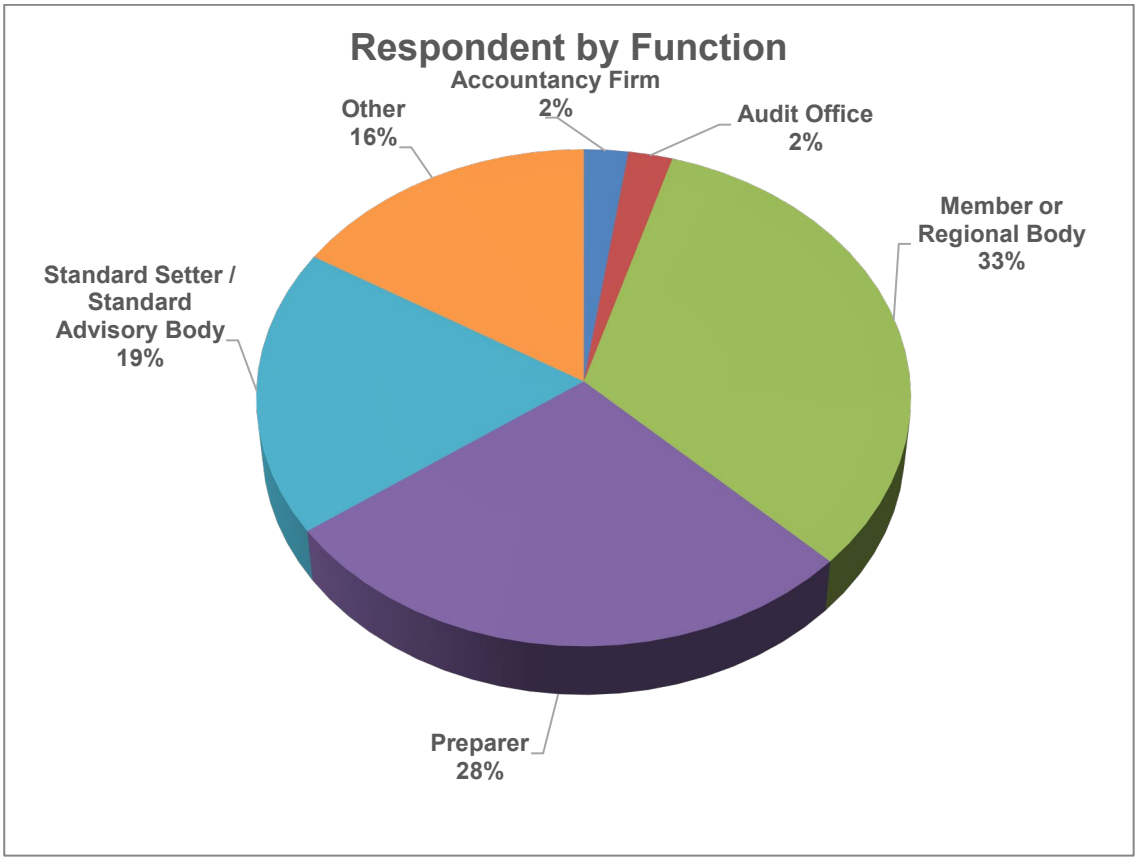
Geographic Breakdown

Region	Comment letters	Total Respondents
Africa and the Middle East	R06, R16, R20, R26, R27, R28, R33, R36, R39, R42	10
Asia	R01, R02, R09, R14, R35	5
Australasia and Oceania	R05, R15, R21, R23	4
Europe	R04, R08, R11, R12, R13, R17, R19, R34, R37, R40, R41	11
Latin America and the Caribbean	R43	1
North America	R03, R31	2
International	R07, R10, R18, R22, R24, R25, R29, R30, R32, R38	10
Total		**43**



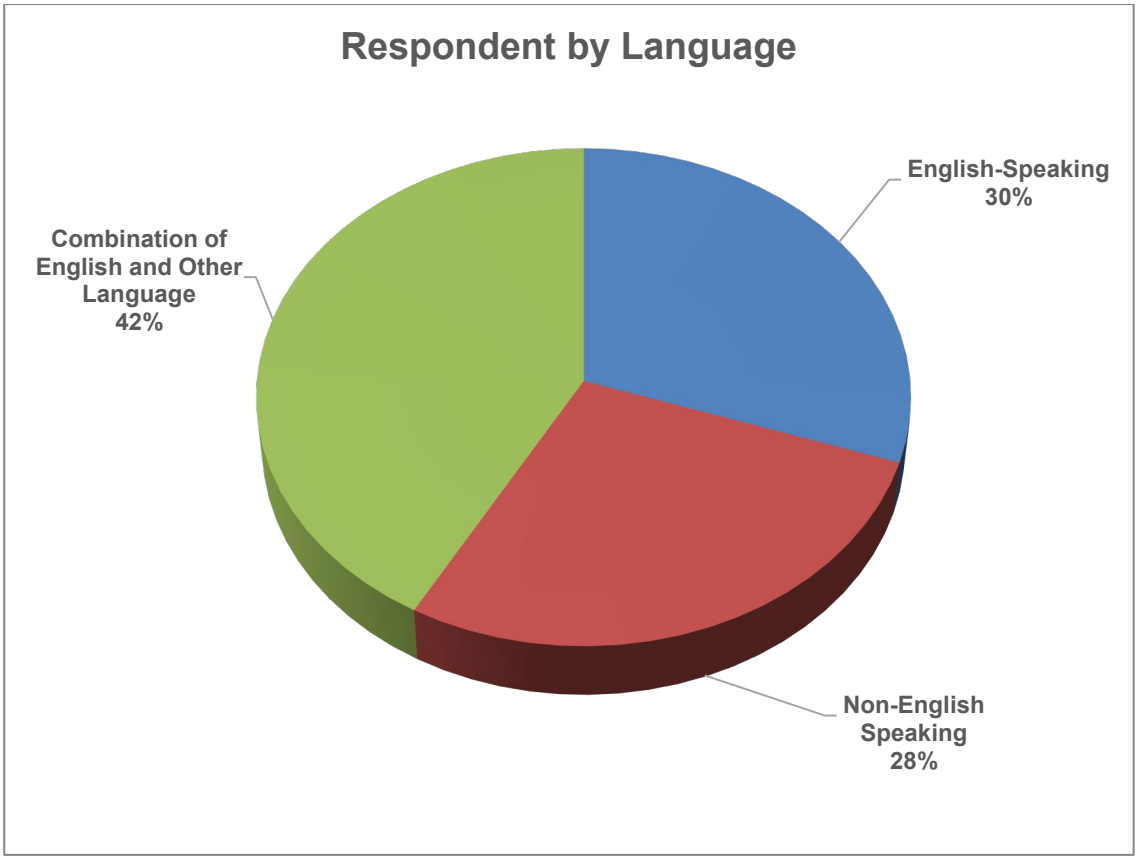
Functional Breakdown

Function	Comment letters	Total Respondents
Accountancy Firm	R25	1
Audit Office	R15	1
Member or Regional Body	R01, R08, R09, R11, R13, R16, R21, R23, R26, R27, R35, R37, R42, R43	14
Preparer	R06, R07, R10, R18, R20, R22, R24, R29, R30, R32, R34, R38	12
Standard Setter / Standard Advisory Body	R03, R04, R05, R14, R28, R36, R40, R41	8
Other	R02, R12, R17, R19, R31, R33, R39	7
Total		**43**



Linguistic Breakdown

Language	Comment letters	Total Respondents
English-Speaking	R02, R05, R06, R11, R12, R13, R15, R19, R21, R23, R27, R28, R36	13
Non-English Speaking	R01, R04, R08, R09, R14, R17, R20, R35, R39, R40, R41, R43	12
Combination of English and Other Language	R03, R07, R10, R16, R18, R22, R24, R25, R26, R29, R30, R31, R33, R32, R34, R37, R38, R42	18
Total		**43**



Appendix B: List of Respondents

Comment Letter #	Respondent	Country	Function
01	The Institute of Chartered Accountants of Nepal	Nepal	Member or Regional Body
02	Mazedul Islam	Bangladesh	Other
03	Public Sector Accounting Board (PSAB Canada)	Canada	Standard Setter / Standard Advisory Body
04	Conseil de Normalisation des Comptes Publics (CNoCP)	France	Standard Setter / Standard Advisory Body
05	External Reporting Board (XRB)	New Zealand	Standard Setter / Standard Advisory Body
06	Ministry of Finance (UAE)	United Arab Emirates	Preparer
07	International Labour Organization (ILO)	International	Preparer
08	Institut der Wirtschaftsprüfer (IDW)	Germany	Member or Regional Body
09	Japanese Institute of Certified Public Accountants (JICPA)	Japan	Member or Regional Body
10	United Nations Office for Project Services (UNOPS)	International	Preparer
11	Association of Chartered Certified Accountants (ACCA)	United Kingdom	Member or Regional Body
12	European Accounting Association Public Sector Accounting Committee (EAA PSAC)	Regional / International	Other
13	Chartered Institute of Public Finance and Accountancy (CIPFA)	United Kingdom	Member or Regional Body
14	Korea Institute of Public Finance (GAFSC)	Korea	Standard Setter / Standard Advisory Body
15	Australasian Council of Auditors-General (ACAG)	Australia	Audit Office
16	Pan African Federation of Accountants (PAFA)	Regional / International	Member or Regional Body
17	Spanish Association of Accounting and Business Administration (AECA)	Spain	Other
18	United Nations Children's Fund (UNICEF)	International	Preparer
19	Kalar Consulting Ltd.	United Kingdom	Other
20	Ministry of Finance (Saudi Arabia)	Saudi Arabia	Preparer
21	Chartered Accountants Australia and New Zealand (CAANZ)	Australia	Member or Regional Body
22	World Trade Organization	Switzerland	Preparer
23	CPA Australia	Australia	Member or Regional Body
24	Food and Agricultural Organization (FAO)	International	Preparer
25	PricewaterhouseCoopers (PwC)	Regional / International	Accountancy Firm
26	Institute of Certified Public Accountants of Uganda (ICPAU)	Uganda	Member or Regional Body
27	South African Institute of Chartered Accountants (SAICA)	South Africa	Member or Regional Body

28	Public Sector Accounting Standards Board (PSASB Kenya)	Kenya	Standard Setter / Standard Advisory Body
29	Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO)	International	Preparer
30	United Nations Secretariat	International	Preparer
31	Nathan Phillips	Canada	Other
32	UN Women	International	Preparer
33	Colegio de Expertos Contables de Guinea Ecuatorial	Equitorial Guinea	Other
34	United Nations Population Fund (UNFPA)	International	Preparer
35	Malaysian Institute of Accountants (MIA)	Malaysia	Member or Regional Body
36	Accounting Standards Board (ASB)	South Africa	Standard Setter / Standard Advisory Body
37	Accountancy Europe	Regional / International	Member or Regional Body
38	United Nations Educations, Scientific and Cultural Organization (UNESCO)	International	Preparer
39	Ghoudrani Mohamed Amine	Morocco	Other
40	Comissão Normalização Contabilística (CNC)	Portugal	Standard Setter / Standard Advisory Body
41	Swiss Public Sector Financial Reporting Advisory Committee (SRS-CSPCP)	Switzerland	Standard Setter / Standard Advisory Body
42	Public Accountants and Auditors Board (PAAB)	Zimbabwe	Member or Regional Body
43	Conselho Federal de Contabilidade (CFC)	Brazil	Member or Regional Body

Appendix C: Summary of Responses

Chapter 1: Development of New Presentation Standard

Preliminary View 1

The IPSASB's Preliminary View is that the development of a new IPSAS Standard to replace IPSAS 1, *Presentation of Financial Statements* should consider IFRS 18 *Presentation and Disclosure in Financial Statements*, with appropriate adaptations to reflect the objectives of financial reporting by public sector entities.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed in the development approach.

Chapter 2: General Presentation Requirements

Preliminary View 2

The IPSASB's Preliminary View is to continue providing definitions on financial statement elements (aligned with the IPSASB Conceptual Framework and IFRS 18) in the new IPSAS Standard, and to provide other definitions that support the understanding and application of presentation requirements.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons, and clearly explain what you consider should be changed from a public-sector perspective.

Preliminary View 3

The IPSASB's Preliminary View is to retain the existing requirements regarding comparative information, and to add the requirement for an additional Statement of Financial Position at the beginning of the preceding period when previously reported information has been materially impacted by a restatement or reclassification into IPSAS Standards, aligned with IFRS 18 requirements.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed from a public-sector perspective.

Preliminary View 4

The IPSASB's Preliminary View regarding the other general presentation requirements is to:

(a) Retain existing IPSAS 1 guidance, without updates:
    (i) The responsibility of financial statements (paragraphs 2.9-2.10);
(b) Retain existing IPSAS 1 guidance, with updates to align with IFRS 18 for the public sector context:
    (i) The objective of financial statements (paragraphs 2.4-2.8);
    (ii) The complete set financial statements (paragraphs 2.11-2.13);
    (iii) Identification of financial statements (paragraphs 2.20-2.21);
    (iv) Material information (paragraphs 2.33-2.34);

(v) The other general presentation requirements in Table 2 (paragraphs 2.41-2.44);

(c) Add new guidance, aligned with IFRS 18 and the IPSASB's Conceptual Framework:

(i) The roles of the financial statements and notes (paragraphs 2.14-2.19); and

(ii) The other general presentation requirements in Table 2 (paragraphs 2.41-2.44).

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed in the development approach.

Chapter 3: Statement of Financial Position

Preliminary View 5

The IPSASB's Preliminary View is to retain:

(a) The current/non-current approach as the general approach for classifying assets and liabilities on the face of the Statement of Financial Position;

(b) The order of liquidity approach as a permitted approach on an exception basis; and

(c) The mixed approach, to allow some assets and liabilities to be presented using the current/non-current classification, and others are presented in order of liquidity.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed regarding the classification of assets and liabilities on the Statement of Financial Position.

Preliminary View 6

The IPSASB's Preliminary View is that the specific line items required in IPSAS 1 should be carried forward, with enhancements limited to adding a new line for goodwill (to align with IFRS 18).

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what line items should be added or removed from the list provided in Table 3.

Preliminary View 7

The IPSASB's Preliminary View is that the new IPSAS Standard should retain IPSAS 1 requirements to:

(a) Not prescribe a specific structure (i.e., order or format) for presenting the Statement of Financial Position; and

(b) Not require the presentation of specific subtotals on the Statement of Financial Position.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed regarding the structure and the presentation of specific subtotals.

Chapter 4: Statement of Financial Performance

Preliminary View 8

The IPSASB's Preliminary View is to present revenue and expense items recognized in surplus or deficit in categories on the Statement of Financial Performance. The categorization requirements are aligned with IFRS 18 requirements, with additional public sector guidance.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed (for example, if you prefer a specific public-sector specific categorization, such as those considered in paragraph 4.30, please explain why it would meet the criteria in paragraph 4.29).

Preliminary View 9

The IPSASB's Preliminary View is to present totals and subtotals, and to permit entities to present additional subtotals, on the Statement of Financial Performance, as listed in paragraph 4.35. The total and subtotal requirements are aligned with IFRS 18 requirements, adapted for the public sector.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Preliminary View 10

The IPSASB's Preliminary View is to maintain the minimum requirements regarding the presentation of line items on the face of the Statement of Financial Performance, with additional guidance. The minimum line item presentation requirements are aligned with IFRS 18 requirements, with additional public sector guidance.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Specific Matter for Comment 1

The IPSASB proposes to maintain the requirements to present expenses by the nature of the expenses or by their function to the entity on the face of the Statement of Financial Performance, in alignment with IFRS 18 requirements, with additional guidance.

In your view, should the new IPSAS Standard replacing IPSAS 1 permit mixed presentation, where some expense line items are presented by nature, while others are presented by function? Would mixed presentation result in a useful structured summary of those expenses for users of financial statements in your jurisdiction?

Please provide the reasoning behind your view.

Chapter 5: Statement of Changes in Net Assets/Equity

Preliminary View 11

The IPSASB's Preliminary View is to maintain (1) requirements to present revenue and expense items recognized outside surplus or deficit directly in net assets/equity, on the Statement of Changes in Net Assets/Equity, and (2) requirements related to reclassification adjustments.

Do you agree with the IPSASB's Preliminary View, and are there additional enhancements to these IPSAS 1 requirements the IPSASB should consider (for example, whether to enhance disclosure requirements to help users better understand the nature and composition of material revenue and expense items recognized outside of surplus or deficit)?

If you do not agree, please provide your reasons and clearly explain what you consider should be changed.

Preliminary View 12

The IPSASB's Preliminary View is to maintain the presentation requirements regarding the Statement of Changes in Net Assets/Equity, and revise the reconciliation requirement to require the reconciliation be displayed on the face of the Statement.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Preliminary View 13

The IPSASB's preliminary view is that guidance based on IFRIC 17 *Distribution of Non-cash Assets to Owners* should not be incorporated into the IPSAS Standards, as the relevant transactions are not prevalent in the international public sector.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Chapter 6: Disclosure of Information in the Notes

Preliminary View 14

The IPSASB's Preliminary View is to retain existing IPSAS 1 requirements for the disclosure of information in the notes to the financial statements, and incorporate the IASB's amendments to IAS 1 (as presented in paragraphs 6.7 and 6.12) which would align with equivalent IFRS Accounting Standards guidance.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Preliminary View 15

The IPSASB's Preliminary View is to not incorporate the IFRS 18 definition and disclosure requirements for management-defined performance measures (MPMs) into the IPSAS Standards.

Do you agree with the IPSASB's Preliminary View?

If not, please provide your reasons and clearly explain what you consider should be changed.

Preliminary View 16

The IPSASB's Preliminary View is to not include an amended IFRS 18 MPM concept for application in the public sector (thereby not introducing an amended version of the IFRS 18 MPM definition or disclosure requirements into the IPSAS Standards).

Do you agree with the IPSASB's Preliminary View?

If not, please:

(c) Provide your reasons, and provide specific examples of alternative performance measures that are defined by management and provided in public communications outside the financial statements; and

(d) Clearly explain why there is a need for greater transparency of those measures that warrants new guidance in the IPSAS Standards.

Overall Statistical Summary of Responses:

	Agree		Partially Agree		Disagree		No Comment	
	#	%	#	%	#	%	#	%
PV 1	35	81%	1	2%	2	5%	5	12%
PV 2	34	79%	1	2%	2	5%	6	14%
PV 3A	33	77%	0	0%	1	2%	9	21%
PV 3B	16	37%	11	26%	9	21%	7	16%
PV 4	30	70%	5	12%	0	0%	8	18%[2]
PV 5	31	72%	2	5%	3	7%	7	16%
PV 6A	29	67%	0	0%	3	7%	11	26%
PV 6B	30	70%	1	2%	4	9%	8	19%
PV 7	32	74%	1	2%	3	7%	7	17%[2]
PV 8	9	21%	4	9%	26	60%	4	10%[2]
PV 9	16	37%	16	37%	5	12%	6	14%
PV 10	28	65%	3	7%	3	7%	9	21%
SMC 1	25	58%	0	0%	11	26%	7	16%
PV 11	35	81%	0	0%	3	7%	5	12%
PV 12	23	53%	1	2%	11	26%	8	19%
PV 13	32	75%[2]	0	0%	1	2%	10	23%
PV 14	34	79%	1	2%	0	0%	8	19%
PV 15	32	74%	0	0%	3	7%	8	19%
PV 16	31	72%	0	0%	3	7%	9	21%

[2] Figure rounded to equal 100%.

Breakdown of Responses to PV 1

Response	Comment letters	Total Respondents
Agree	R02, R03, R04, R05, R06, R07, R08, R10, R11, R12, R13, R15, R16, R17, R18, R19, R20, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R33, R34, R35, R36, R38, R40, R41, R42	35
Partially Agree	R43	1
Disagree	R01, R21	2
No Comment	R09, R14, R31, R37, R39	5
Total		43

Breakdown of Responses to PV 2

Response	Comment letters	Total Respondents
Agree	R02, R03, R04, R05, R06, R07, R08, R09, R10, R11, R13, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24, R26, R27, R28, R29, R30, R32, R34, R35, R38, R40, R41, R42, R43	34
Partially Agree	R25	1
Disagree	R12, R36	2
No Comment	R01, R14, R31, R33, R37, R39	6
Total		43

Breakdown of Responses to PV 3A[3]

Response	Comment letters	Total Respondents
Agree	R02, R03, R05, R06, R07, R08, R10, R11, R12, R13, R15, R16, R18, R19, R20, R21, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R34, R35, R38, R40, R41, R42, R43	33
Partially Agree	N/A	0
Disagree	R36	1
No Comment	R01, R04, R09, R14, R17, R31, R33, R37, R39	9
Total		43

[3] Staff separated PV3 into two components since respondents offered varied feedback on each component. The PV was separated into the following components:
(a) PV3A: The IPSASB's preliminary view is to retain the existing requirements regarding comparative information; and
(b) PV 3B: The IPSASB's preliminary view is to add a requirement to present an additional Statement of Financial Position as at the beginning of the preceding period when previously reported information has been materially affected by a restatement or reclassification in accordance with IPSAS Standards.

Breakdown of Responses to PV 3B[4]

Response	Comment letters	Total Respondents
Agree	R02, R08, R11, R12, R13, R16, R17, R19, R20, R23, R26, R28, R35, R40, R42, R43	16
Partially Agree	R07, R10, R18, R22, R24, R29, R30, R32, R34, R38, R41	11
Disagree	R03, R04, R05, R06, R15, R21, R25, R27, R36	9
No Comment	R01, R09, R14, R31, R33, R37, R39	7
Total		43

Breakdown of Responses to PV 4

Response	Comment letters	Total Respondents
Agree	R03, R05, R06, R07, R08, R10, R11, R13, R15, R16, R18, R19, R21, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R34, R35, R36, R38, R41, R42, R43	30
Partially Agree	R02, R12, R17, R20, R40	5
Disagree	N/A	0
No Comment	R01, R04, R09, R14, R31, R33, R37, R39	8
Total		**43**

Breakdown of Responses to PV 5

Response	Comment letters	Total Respondents
Agree	R05, R06, R07, R08, R10, R11, R12, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24, R25, R27, R29, R30, R32, R34, R35, R36, R37, R38, R40, R41, R42, R43	31
Partially Agree	R04, R33	2
Disagree	R03, R13, R28	3
No Comment	R01, R02, R09, R14, R26, R31, R39	7
Total		**43**

[4] Staff separated PV3 into two components since respondents offered varied feedback on each component. The PV was separated into the following components:
(a) PV3A: The IPSASB's preliminary view is to retain the existing requirements regarding comparative information; and
(b) PV 3B: The IPSASB's preliminary view is to add a requirement to present an additional Statement of Financial Position as at the beginning of the preceding period when previously reported information has been materially affected by a restatement or reclassification in accordance with IPSAS Standards.

Breakdown of Responses to PV 6A[5]

Response	Comment letters	Total Respondents
Agree	R02, R03, R05, R06, R07, R08, R10, R11, R13, R15, R16, R18, R19, R21, R22, R23, R24, R25, R27, R28, R29, R30, R32, R34, R35, R36, R38, R40, R42	29
Partially Agree	N/A	0
Disagree	R12, R17, R43	3
No Comment	R01, R04, R09, R14, R20, R26, R31, R33, R37, R39, R41	11
Total		**43**

Breakdown of Responses to PV 6B[5]

Response	Comment letters	Total Respondents
Agree	R02, R03, R05, R06, R07[6], R08, R10[6], R12, R13, R15, R16, R17, R18[6], R19, R21, R22[6], R24, R25, R27, R28, R29[6], R30[6], R32, R34[6], R35, R37, R38[6], R40, R42, R43	30
Partially Agree	R20	1
Disagree	R11, R23, R36, R41	4
No Comment	R01, R04, R09, R14, R26, R31, R33, R39	8
Total		**43**

Breakdown of Responses to PV 7

Response	Comment letters	Total Respondents
Agree	R03, R05, R06, R07, R08, R10, R11, R12, R13, R15, R16, R18, R19, R20, R21, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R34, R35, R36, R38, R40, R41, R42	32
Partially Agree	R43	1
Disagree	R02, R17, R39	3
No Comment	R01, R04, R09, R14, R31, R33, R37	7
Total		**43**

[5] Staff separated PV6 into two components since certain respondents showed a mixed pattern of support across the two components rather than uniform agreement. The PV was separated into the following components:

(a) PV6A: The IPSASB's preliminary view is that the specific line items required in IPSAS 1 should be carried forward; and

(b) PV 6B: The IPSASB's preliminary view is to add a new line for goodwill, to align with IFRS 18

[6] Although the respondent expressed disagreement with the proposal, the basis for their objection was that goodwill should be presented separately only when recognized and material. As this treatment is consistent with the requirements in the Preliminary View, Staff coded the response as agree.

Breakdown of Responses to PV 8

Response	Comment letters	Total Respondents
Agree	R08, R09, R13, R14, R16, R17, R25, R28, R42	9
Partially Agree	R04, R11, R34, R40	4
Disagree	R01, R03, R05, R06, R07, R10, R12, R15, R18, R19, R20, R21, R22, R23, R24, R27, R29, R30, R31, R32, R33, R36, R37, R38, R41, R43	26
No Comment	R02, R26, R35, R39	4
Total		**43**

Breakdown of Responses to PV 9

Response	Comment letters	Total Respondents
Agree	R02, R03, R08, R09, R11, R13, R14, R16, R17, R25, R27, R28, R35, R40, R42, R43	16
Partially Agree	R05, R06, R07, R10, R15, R18, R19, R21, R22, R24, R29, R30, R32, R34, R38, R41	16
Disagree	R12, R20, R23, R33, R36	5
No Comment	R01, R04, R26, R31, R37, R39	6
Total		**43**

Breakdown of Responses to PV 10

Response	Comment letters	Total Respondents
Agree	R02, R03, R05, R06, R07, R08, R09, R10, R13, R15, R16, R18, R19, R20, R22, R23, R24, R25, R27, R28, R29, R30, R32, R34, R35, R38, R40, R42	28
Partially Agree	R21, R36, R43	3
Disagree	R11[7], R12, R17[7]	3
No Comment	R01, R04, R14, R26, R31, R33, R37, R39, R41	9
Total		**43**

[7] R11 and R17 stated in their responses to PV 10 that they generally agree with the proposed scope. However, in their respective explanations, they requested a requirement for entities to present taxes and similar non-exchange revenue on the face of the Statement of Financial Performance. Staff therefore classified this response as “disagree” for PV 10.

Breakdown of Responses to SMC 1[8]

Response	Comment letters	Total Respondents
Agree	R03, R07, R09, R10, R12, R13, R15, R17, R18, R22, R24, R25, R26, R27, R29, R30, R32, R34, R35, R36, R38, R40, R41, R42, R43	25
Partially Agree	N/A	0
Disagree	R05, R06, R11, R14, R16, R19, R20, R21, R23, R28, R33	11
No Comment	R01, R02, R04, R08, R31, R37, R39	7
Total		**43**

Breakdown of Responses to PV 11

Response	Comment letters	Total Respondents
Agree	R02, R03, R04, R06, R07, R08, R09, R10, R11, R12, R15, R16, R17, R18, R19, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R33, R34, R35, R36, R37, R38, R40, R41, R42, R43	35
Partially Agree	N/A	0
Disagree	R13, R20, R21	3
No Comment	R01, R05, R14, R31, R39	5
Total		**43**

Breakdown of Responses to PV 12

Response	Comment letters	Total Respondents
Agree	R03, R05, R08, R11, R12, R13, R15, R16, R17, R19, R20, R21, R23, R25, R26, R27, R28, R35, R36, R40, R41, R42, R43	23
Partially Agree	R06	1
Disagree	R02, R07, R10, R18, R22, R24, R29, R30, R32, R34, R38	11
No Comment	R01, R04, R09, R14, R31, R33, R37, R39	8
Total		**43**

[8] Staff coded responses to SMC 1 based on whether the respondent supported mixed presentation or the preliminary view to permit either presentation by nature or by function. Respondents that supported mixed presentation were coded to "disagree".

Breakdown of Responses to PV 13

Response	Comment letters	Total Respondents
Agree	R03, R05, R06, R07, R08, R10, R11, R12, R13, R15, R16, R17, R18, R19, R21, R22, R23, R24, R25, R27, R28, R29, R30, R32, R34, R35, R36, R38, R40, R41, R42, R43	32
Partially Agree	N/A	0
Disagree	R02	1
No Comment	R01, R04, R09, R14, R20, R26, R31, R33, R37, R39	10
Total		**43**

Breakdown of Responses to PV 14

Response	Comment letters	Total Respondents
Agree	R02, R03, R05, R06, R07, R08, R10, R11, R13, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24, R25, R26, R27, R28, R29, R30, R32, R33, R34, R36, R38, R40, R41, R42, R43	34
Partially Agree	R12	1
Disagree	N/A	0
No Comment	R01, R04, R09, R14, R31, R25, R37, R39	8
Total		**43**

Breakdown of Responses to PV 15

Response	Comment letters	Total Respondents
Agree	R02, R03, R04, R07, R08, R10, R11, R12, R13, R14, R16, R18, R19, R20, R21, R22, R24, R25, R26, R27, R28, R29, R30, R32, R34, R35, R36, R38, R40, R41, R42, R43	32
Partially Agree	N/A	0
Disagree	R15, R17, R23	3
No Comment	R01, R05, R06, R09, R31, R33, R37, R39	8
Total		**43**

Breakdown of Responses to PV 16

Response	Comment letters	Total Respondents
Agree	R02, R03, R04, R07, R08, R10, R11, R13, R14, R16, R18, R19, R20, R21, R22, R23, R24, R25, R27, R28, R29, R30, R32, R34, R35, R36, R38, R40, R41, R42, R43	31
Partially Agree	N/A	0
Disagree	R12, R15, R17	3
No Comment	R01, R05, R06, R09, R26, R31, R33, R38, R39	9
Total		**43**