Appendix "A"

Decision Tree

Is there a present obligation associated with the asset retirement or remediation? — No

Yes ↓

Does the obligation result come from the acquisition, construction, development or normal use of a tangible capital asset? — No

Yes ↓

Is there a legal obligation to incur asset retirement costs associated with a controlled tangible capital asset? — No

Yes ↓

Does an environmental standard exist? — No

Yes ↓

Does contamination exceed an environmental standard? — No

Yes ↓

Is the public sector entity directly responsible or accepts responsibility? — No

Yes ↓

Refer to Section PS 3280, Asset Retirement Obligations

Refer to Section PS 3260, Liability for Contaminated Sites

Refer to Section PS 3200, Liabilities

Do nothing