

Federal Accounting Standards Advisory Board Hybrid Meeting

Tuesday, December 16, 2025			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:00 am	9:30 am	<u>Administrative Matters</u> Clippings and updates	
9:30 am	10:30 am	<u>Leases</u> Discuss embedded leases issues and alternatives	<i>Topic A</i> <i>R. Alan Perry</i>
10:30 am	10:45 am	BREAK	
10:45 am	12:15 pm	<u>Intangible Assets/Software Technology</u> Discuss accounting guidance recommendations for enhancements and amortization	<i>Topic B</i> <i>Joshua Williams</i>
12:15 pm	1:15 pm	LUNCH BREAK	
1:15 pm	2:15 pm	<u>SFFAS 49 TR</u> Discuss comments received on – proposed Technical Release, <i>Implementation Guidance for Public-Private Partnerships</i>	<i>Topic C</i> <i>Domenic Savini</i>
2:45 pm	4:00 pm	<u>Steering Committee Meeting</u>	

Wednesday, December 17, 2025			
Begins	Ends	Topics and Goal	Briefing Topic Staff Contact
9:00 am	10:30 am	<u>GAAP Hierarchy Reexamination</u> To provide the Board with an update on the reexamination of the federal GAAP hierarchy project.	<i>Topic F</i> <i>Melissa Batchelor</i>
10:30 am	10:45 am	BREAK	
10:45 am	11:45 am	<u>Commitments Reexamination</u> Discuss working definition of commitments and scope exclusions	<i>Topic G</i> <i>Sherry Lee</i>

Non-agenda Topics	
<u>Non-agenda Project Updates</u> These topics are not on the December meeting agenda. The material is intended to keep the Board apprised of the status of those projects not being discussed at the December meeting.	<i>Topic H</i> <i>Various Staff Members</i>

Logistical Information:

- **Agenda times are tentative.** The Board may alter start times during the day.
- **Observers Information**
 - **Observers must register using the link found below to either listen/view the meeting via the Zoom webinar or to attend in person.**
 - ***Please note that the building cafeteria is closed.***
- For any questions concerning the meeting or during the meeting please send an email to FASAB@FASAB.gov.
- **Minutes** will be posted to the website following approval.

If federal offices are **closed** by OPM, the meeting is canceled. OPM announcements are carried on most local radio and television news shows. The OPM website (www.opm.gov) also displays the operating status for federal agencies.

Topic: FASAB December 2025 Board Meeting

Virtual Platform: Zoom Webinar for Meeting Observers

When: December 16, 2025 9:00 AM Eastern Time (US and Canada)

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Registration is required to observe the meeting virtually or in-person.

To register for the FASAB December 2025 meeting, please click the [link](#) or type

https://gao.zoomgov.com/webinar/register/WN_p9rCVTQcQaGVGOpaUthJgQ into your browser.

After registering, you will receive a confirmation email containing information about joining the webinar.