

UNCLASSIFIED

FASAB EXPOSURE DRAFT Rescission of Technical Release 8 Due Date: 5 October 2018							
Please update Header and Footer to Classify as Appropriate							
Comment #	Page #	Line #	Section #	Agency	Comment Type	Comments	Rationale
					Indicate (S) for Substantive or (A) for Administrative		
1	Q1			OGA	A	OGA agrees with the rescission of TR 8 in response to FASAB Question 1.	OGA has reviewed the Board's rationale for rescinding TR 8 and supports its decision. OGA concurs that the guidance and clarifications included in TR 8 are no longer needed as they are either: (a) broadly adopted and understood; or (b) specifically addressed in the SFFAS 4 (as revised). Further, the OGA applauds FASAB's diligence in reviewing and streamlining its authoritative guidance set. Eliminating duplicative and/or unnecessary guidance and related materials assists users in navigating these complex materials and gaining clarity over accounting standards.

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