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.