

*Leases Implementation Guidance Updates: Amendments to Technical Release 20*

**Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select "individual."**

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|-----------------------------------|-------------------------------------|--|
| Accounting Firm                   | <input type="checkbox"/>            |  |
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| Federal Entity (auditor)          | <input type="checkbox"/>            |  |
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*Please email your responses to [fasab@fasab.gov](mailto:fasab@fasab.gov). If you are unable to respond by email, please call (202) 512-7350 to make alternate arrangements.*

This proposal would amend Federal Financial Accounting Technical Release (TR) 20, *Implementation Guidance for Leases*, by:

- incorporating minor conforming amendments related to Statement of Federal Financial Accounting Standards (SFFAS) 61, *Omnibus Amendments 2023*,
- inserting additional leases implementation guidance questions and answers within the related topic areas, and
- providing clarifying amendments / technical corrections on certain existing questions and answers under TR 20.

**QFR 1** Do you generally support the proposed conforming amendment in paragraph 5? Please explain the reasons for your position. Please also explain any alternatives or additional candidates that you propose and the authoritative basis for such alternatives.

**SSA Response:** We have no objections to the conforming amendment. It appears to comport with the addition of paragraphs 42A-42C to SFFAS 54, as issued in SFFAS 61.

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**QFR 2** Do you generally support the proposed updates (that is, new questions and answers) in paragraphs 6-10? Please explain the reasons for your positions, the paragraph number(s), and/or topic areas of the proposals that are related to your positions. Please also explain any alternatives you propose and the authoritative basis for such alternatives.

**SSA Response: We have no objections to the proposed updates. They appear to comport with the applicable guidance issued through SFFAS 54, 60, and/or 61.**

**QFR 3** Do you generally support the clarifying amendments / technical corrections in paragraph 11-13? Please explain the reasons for your positions, the paragraph number(s), and/or topic areas of the proposals that are related to your positions. Please explain any alternatives or additional clarifying amendments / technical correction candidates that you propose and the authoritative basis for such alternatives and/or candidates.

**SSA Response: We have no objections to the clarifying amendments/technical corrections. They appear to comport with the applicable guidance issued through SFFAS 54, 60, and/or 61.**