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GASB Proposes Implementation Guidance Designed to Clarify Recent Pronouncements.

Norwalk, CT, November 30, 2016 — The Governmental Accounting Standards Board (GASB) today issued a proposed Implementation Guide containing questions and answers intended to clarify, explain, or elaborate on GASB Statements.

The proposed Implementation Guide addresses a wide array of practice issues, including questions related to the GASB's accounting and financial reporting standards on pensions, cash flow statements, the financial reporting entity, certain investments, external investment pools, fund balance, and tax abatements. The proposed Implementation Guide also includes amendments to previously issued implementation guidance.

The [Exposure Draft](#) of Implementation Guide No. 201X-Y, *Implementation Guidance Update—201X*, is available on the GASB website, www.gasb.org. Stakeholders are encouraged to review and provide comments by January 31, 2017.

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