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- New chapter dedicated to leases, SBITAs, and PPPs (Chapter 26) with expanded discussion of the accounting for each arrangement, including determining the terms (length) of the agreements and measuring assets, liabilities, deferred inflows and outflows of resources, and inflows and outflows of resources recognized for each type of arrangement
- A new chapter on the internal control component Information and Communication (Chapter 42)
- A new discussion of pledged revenues not received by the pledging government has been added to Chapter 28

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