



FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of Request for Comment on an Exposure Draft Titled *Guidance for Implementing SFFAS 64: Management's Discussion and Analysis*

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

SUMMARY: Notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) staff has released for public comment an exposure draft of a proposed Staff Implementation Guide titled *Guidance for Implementing SFFAS 64: Management's Discussion and Analysis*. Respondents are encouraged to comment on any part of the exposure draft.

DATES: Responses are requested by March 13, 2026.

ADDRESSES: The exposure draft is available on the FASAB website at <https://www.fasab.gov/documents-for-comment/>. Copies can be obtained by contacting FASAB at (202) 512-7350. Comments should be sent to mda@fasab.gov.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

Authority: 31 U.S.C. 3511(d); Federal Advisory Committee Act, 5 U.S.C. 1001-1014)

Dated: January 13, 2026.

Monica R. Valentine,

Executive Director.