

Educational Resources

Recorded Presentation and Slide Decks

[Click Here](#) to view the Demystifying Deferrals webinar and slide deck.

Or scan the QR Code below.



[Click Here](#) to view the Demystifying Deferrals: Technical Requirements & Resources slide deck.

Or scan the QR Code below.



Articles

Click on each article title to view.

[Deferred Outflows and Deferred Inflows of Resources in a Nutshell](#)

is a brief, plain-language overview of what deferrals are and why they are important.

[Demystifying Deferrals: What They Are, What They Mean, and Why They Are Important](#)

provides a plain-language explanation of deferrals with examples, illustrations, and links to short videos on key issues, and is comparably detailed to the recorded presentation.

[Deferrals from the Perspective of the User of Government Financial Statements](#)

approaches deferrals from a financial statement user viewpoint, focusing on what deferral information says about a government's finances and how it may be used to make decisions and perform analyses.

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Key Practice Issues

This episode of CRI's podcast, It Figures, discusses the top five challenges governments encounter related to deferrals.

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Discussion Questions and Exercises

This free resource was developed to accompany the articles and other resources

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[Click Here](#) to access all of CRI's free educational resources for demystifying deferred outflows of resources and deferred inflows of resources.