
Interpretation of Federal Financial Accounting Standards 6: Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4

Status

Issued	April 18, 2003
Effective Date	for periods beginning after September 30, 2004
Interpretations and Technical Releases	None.
Affects	SFFAS 4, <i>Managerial Cost Accounting Standards and Concepts</i>
Affected by	<ul style="list-style-type: none">• SFFAS 30, <i>Inter-Entity Cost Implementation</i>. SFFAS 30 rescinds par. 110 of SFFAS 4, which is the par. that this Interpretation clarified. However, SFFAS 30 is not effective until periods beginning after September 30, 2008.• SFFAS 55, <i>Amending Inter-Entity Cost Provisions</i> rescinded Interpretation 6 in its entirety,

SFFAS 55 rescinded Interpretation 6 in its entirety.