
Statement of Federal Financial Accounting Standards 14: Amendments to Deferred Maintenance Reporting Amending SFFAS 6, Accounting for Property, Plant and Equipment and SFFAS 8, Supplementary Stewardship Reporting (Rescinded)

Status

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| Issued | June 8, 1999 |
| Effective Date | For fiscal years beginning after September 30, 1998 with earlier implementation encouraged. |
| Affects | <ul style="list-style-type: none">• SFFAS 6 paragraphs 79-80 and 83-84. |
| Affected by | <ul style="list-style-type: none">• SFFAS 29, par. 13 rescinds par. 10 and 11 of SFFAS 14.• SFFAS 42 rescinded SFFAS 14 in its entirety. |

SFFAS 42, *Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32* rescinded SFFAS 14 in its entirety.