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# Statement of Federal Financial Accounting Standards 22: Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations, Amendment of SFFAS 7, Accounting for Revenue and Other Financing Sources (Rescinded)

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## Status

Issued	October 22, 2001
Effective Date	For periods beginning after September 30, 2000
Affects	• SFFAS 7
Affected by	• SFFAS 53 rescinded SFFAS 22 in its entirety.

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## Summary

SFFAS 53, *Budget and Accrual Reconciliation: Amending SFFAS 7, and 24, and Rescinding SFFAS 22* rescinded SFFAS 22 in its entirety.