
Status

Issued: October 14, 2009
Effective Date: Upon issuance
Affects:
• SFFAS 6, paragraphs 40 and 45.
• SFFAS 23, paragraphs 10 – 18.
Affected by: SFFAS 50 rescinded SFFAS 35 in its entirety.

Summary

SFFAS 50, Establishing Opening Balances for General Property, Plant and Equipment rescinded SFFAS 35 in its entirety.