
Statement of Federal Financial Accounting Standards 8: Supplementary Stewardship Reporting (Rescinded)

Status

Issued	June 11, 1996
Effective Date	For fiscal years beginning after September 30, 1997 except for the consolidated financial report of the Federal Government (CFR). For the CFR: Chapters 6 through 7 are not effective until further action by the Board.
Affects	None.
Affected by	<ul style="list-style-type: none">• SFFAS 17 provides standards for accounting for social insurance. SFFAS 8, paragraphs 116-117 deferred consideration of social insurance.• SFFAS 23, par. 9 affects SFFAS 8 by rescinding the prefatory box preceding paragraph 52 and paragraphs 52 through 70 (Chapter 3).• SFFAS 25, paragraph 5 rescinds chapter 8 and paragraphs 14-16 of SFFAS 8, and the associated Illustration of the Current Services Assessment in Appendix B of SFFAS 8.• SFFAS 29, par 12 rescinded Chapter 2 (Heritage Assets) and par. 31 rescinded Chapter 4 (Stewardship Land) and the associated Illustrations in Appendix B of SFFAS 8. SFFAS 29 provides the standards for Heritage Assets and Stewardship Land.• SFFAS 57, rescinded SFFAS 8 in its entirety.

SFFAS 57, Omnibus Amendments 2019, rescinded SFFAS 8 in its entirety.