Federal Financial Accounting And Auditing Technical Release 3 (Rescinded): Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act

## Status

<table>
<thead>
<tr>
<th>Issued</th>
<th>July 31, 1999</th>
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<tbody>
<tr>
<td>Effective Date</td>
<td>For fiscal periods beginning after September 30, 1998</td>
</tr>
<tr>
<td>Interpretations and Technical Releases</td>
<td>None.</td>
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<td>Affects</td>
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<td>Affected by</td>
<td>Technical Releases 3-Revised and 6 rescinded Technical Release 3 in its entirety.</td>
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