

Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON D.C. 20503

OFFICE OF MANAGEMENT AND BUDGET

Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of the eleventh Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes." The statement was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB).

ADDRESSES: Copies of SFFAS No. 11, "Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes," may be obtained for \$2.25 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00519-6.

FOR FURTHER INFORMATION CONTACT: James Short (telephone: 202-395-3124), Office of Federal Financial Management, Office of Management and Budget, 725 17th Street, NW, Room 6025, Washington, DC 20503.

SUPPLEMENTARY INFORMATION: This Notice indicates the availability of the eleventh Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes." The standard was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on December 15, 1998.

Under a Memorandum of Understanding among the General Accounting Office, the Department of the Treasury, and OMB on Federal Government Accounting Standards, the Comptroller General, the

Secretary of the Treasury, and the Director of OMB decide upon accounting principles and standards after considering the recommendations of FASAB. After agreement to specific principles and standards, a notice of document availability is published in the *Federal Register* and distributed throughout the Federal Government.

This Notice is available on the OMB home page on the Internet which is currently located at /OMB, under the caption "*Federal Register* Submissions."

Norwood Jackson, Jr.

Acting Controller