

Notice of Document Availability



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

OFFICE OF MANAGEMENT AND BUDGET

Deferral of Paragraph 65.2-Material Revenue-Related Transactions Disclosures Amendments to Deferred Maintenance Reporting Management's Discussion and Analysis (Statement) Management's Discussion and Analysis (Concept)

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of the following documents:

- thirteenth Statement of Federal Financial Accounting Standards (SFFAS), "Deferral of Paragraph 65.2--Material Revenue-Related Transactions Disclosures;"
- fourteenth Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Deferred Maintenance Reporting;"
- fifteenth Statement of Federal Financial Accounting Standards (SFFAS), "Management's Discussion and Analysis;" and
- third Statement of Federal Financial Accounting Concepts (SFFAC), "Management's Discussion and Analysis."

These statements were recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in their entirety by the Office of Management and Budget (OMB).

ADDRESSES: Copies of SFFAS No. 13, "Deferral of Paragraph 65.2-Material Revenue-Related Transactions Disclosures," may be obtained for \$2.00 each, Stock No. 041-001-00530-7; copies of SFFAS No. 14, "Amendments to Deferred Maintenance Reporting," may be obtained for \$3.00 each, Stock No. 041-001-00531-5; copies of SFFAS No. 15, "Management's Discussion and Analysis," may be obtained for \$3.00 each, Stock No. 041-001-00542-1; and copies of SFFAC No. 3, "Management's Discussion and Analysis," may be obtained for \$5.00 each, Stock No. 041-001-00541-2; from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800).

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 following four documents: thirteenth Statement of Federal Financial Accounting Standards (SFFAS), "Deferral of Paragraph 65.2-Material Revenue-Related Transactions Disclosures," recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on February 5, 1999; fourteenth Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Deferred Maintenance Reporting," recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on June 8, 1999; fifteenth SFFAS, "Management's Discussion and Analysis," recommended by FASAB and adopted in its entirety by OMB on August 12, 1999; and third Statement of Federal Financial Accounting Concepts (SFFAC), "Management's Discussion and Analysis," recommended by FASAB and adopted in its entirety by OMB on June 8, 1999.

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.

On September 30, the FASAB Principals signed a revised MOU agreeing that future FASAB statements will become final 90 days after FASAB has submitted a proposed standard to each of the three FASAB Principals, so long as no Principal objects during the 90-day period. OMB, GAO, and Treasury would continue to have veto power over any FASAB action and, in addition, they would maintain their statutory authority to establish and adopt accounting standards for the Federal Government.

Under this new agreement, FASAB will be responsible for the *Federal Register* notification process for future statements. The four statements in this notice were approved prior to September 30 and are being processed under the previous procedures. Two additional statements, also approved prior to September 30, will be forwarded by OMB within the next few weeks for publication in the *Federal Register*.

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

Joshua Gotbaum

Executive Associate Director and Controller

OFFICE OF MANAGEMENT AND BUDGET

Amendments to Deferred Maintenance Reporting

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of Statement of Federal Financial Accounting Standards (SFFAS) No. 13, "Deferral of Paragraph 65-2--Material Revenue-Related Transactions Disclosures." 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. 13, "Deferral of Paragraph 65-2--Material Revenue-Related Transactions Disclosures," may be obtained for \$2.00 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00530-7.

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 thirteenth Statement of Federal Financial Accounting Standards (SFFAS), "Deferral of Paragraph 65-2--Material Revenue-Related Transactions Disclosures." 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 February 5, 1999.

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.

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OFFICE OF MANAGEMENT AND BUDGET

Amendments to Deferred Maintenance Reporting

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of Statement of Federal Financial Accounting Standards (SFFAS) No. 14, "Amendments to Deferred Maintenance Reporting." 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. 14, "Amendments to Deferred Maintenance Reporting," may be obtained for \$3.00 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00531-5.

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 fourteenth Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Deferred Maintenance Reporting." 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 June 8, 1999.

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.

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OFFICE OF MANAGEMENT AND BUDGET

Management's Discussion and Analysis

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of Statement of Federal Financial Accounting Standards (SFFAS) No. 15, "Management's Discussion and Analysis." This 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. 15, "Management's Discussion and Analysis," may be obtained for \$3.00 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00542-1.

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 fifteenth Statement of Federal Financial Accounting Standards (SFFAS), "Management's Discussion and Analysis." 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 August 12, 1999.

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.

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OFFICE OF MANAGEMENT AND BUDGET

Management's Discussion and Analysis

AGENCY: Office of Management and Budget.

ACTION: Notice of Document Availability.

SUMMARY: This Notice indicates the availability of Statement of Federal Financial Accounting Concepts (SFFAC) No. 3, "Management's Discussion and Analysis." 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 SFFAC No. 3, "Management's Discussion and Analysis," may be obtained for \$5.00 each from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800), Stock No. 041-001-00541-2.

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 third Statement of Federal Financial Accounting Concepts (SFFAC), "Management's Discussion and Analysis." The concept was recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on June 8, 1999.

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.

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