
Statement of Federal Financial Accounting Standards 14:
Amendments to Deferred Maintenance Reporting Amending
SFFAS 6, Accounting for Property, Plant and Equipment and
SFFAS 8, Supplementary Stewardship Reporting
(Rescinded)

Status

Issued	June 8, 1999
Effective Date	For fiscal years beginning after September 30, 1998 with earlier implementation encouraged.

Interpretations and Technical Releases

Affects	<ul style="list-style-type: none">• SFFAS 6 paragraphs 79-80 and 83-84.
Affected by	<ul style="list-style-type: none">• SFFAS 29, par. 13 rescinds par. 10 and 11 of SFFAS 14.• SFFAS 42 rescinded SFFAS 14 in its entirety.

SFFAS 42, *Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32* rescinded SFFAS 14 in its entirety.