Federal Financial Accounting and Auditing Technical Release 5: Implementation Guidance on Statement of Federal Financial Accounting Standards 10: Accounting for Internal Use Software

| Status                                 |   |
|--|---|
| Issued                                 | May 14, 2001  |
| Effective Date                         | for periods ending after September 30, 2001                         |
| Interpretations and Technical Releases | None.   |
| Affects                                | None.   |
| Affected by                            | Technical Release 16 rescinded Technical Release 5 in its entirety. |

Technical Release 16, *Implementation Guidance for Internal Use Software* rescinded Technical Release 5 in its entirety.