

**Statements of Federal Financial Accounting Standards
(SFFAS)
As of December 31, 1997**

<u>Number</u>	<u>Title</u>	<u>Effective Date</u>
No. 1	Accounting for Selected Assets and Liabilities	After September 30, 1993
No. 2	Accounting for Direct Loans and Loan Guarantees	After September 30, 1993
No. 3	Accounting for Inventory and Related Property	After September 30, 1993
No. 4	Managerial Cost Accounting Concepts and Standards	After September 30, 1997
No. 5	Accounting for Liabilities of the Federal Government	After September 30, 1996
No. 6	Accounting for Property, Plant and Equipment	After September 30, 1997
No. 7	Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	After September 30, 1997
No. 8	Supplementary Stewardship Reporting	After September 30, 1997