

**public sector accounting and auditing handbook  
revisions release no. 2  
June 1995**

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**ACCOUNTING RECOMMENDATIONS**

**Loans receivable, paragraph PS 3050.10**

Amended to conform with new paragraph PS 3310.24. The former wording was:

10. ♦ *When a direct relationship can be established between the repayment of a loan and a government's funding to the borrower, the portion of the loan that is expected to be recovered from future appropriations should be accounted for as an expenditure.* [APRIL 1993]

**Loan guarantees, Section PS 3310 [JUNE 1995]**

New.

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