

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

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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