

OMB, and the Comptroller General (the Sponsors) have established and agreed to continue an advisory committee to consider and recommend accounting standards and principles for the Federal government.

FOR FURTHER INFORMATION: Or to Obtain a Copy of the Charter, Contact: Wendy M. Comes, Executive Director, 441 G St., NW., Mail Stop 6K17V, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act, 31 U.S.C. 3511(D), Pub. L. 92-463.

Dated: February 10, 2003.

Wendy M. Comes,
Executive Director.

[FR Doc. 03-3768 Filed 2-14-03; 8:45 am]

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FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Issuance of Statement of Federal Financial Accounting Standards (SFFAS) No. 24

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice of Issuance of Statement of Federal Financial Accounting Standards (SFFAS) No. 24.

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 1999, notice is hereby given that the Federal Accounting Standards Advisory Board has issued Statement of Federal Financial Accounting Standards (SFFAS) No. 24, *Selected Standards for the Consolidated Financial Report of the United States Government*.

The Board approved the Statement in October 2002, and submitted it to FASAB principals for a 90-day review. The review period closed on January 27, 2003.

SFFAS No. 24 states for the first time that all SFFAS's apply to all Federal entities (including the consolidated Government-wide entity) unless a standard specifically provides otherwise. In addition, it clarifies that the Statement of Budgetary Resources and Statement of Financing, while relevant for agencies executing the budget, are not required for the Government-wide CFR.

However, SFFAS 24 requires new statements for the CFR, but not for agencies or departments. The new statements provide information on net operating revenue (or cost), budget surplus (or deficit), and cash. The new statements are principal CFR financial statements and are to be presented on a comparative basis.

The standards prescribed in SFFAS No. 24 are effective for periods beginning after September 30, 2001. Hard copies of the statement will be mailed to the FASAB mailing list. It is also available on the FASAB web site at <http://www.fasab.gov> or by calling 202-512-7350.

FOR FURTHER INFORMATION CONTACT: Wendy Comes, Executive Director, 441 G St., NW., Mail Stop 6K17V, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: February 10, 2003.

Wendy M. Comes,
Executive Director.

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FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Issuance of Statement of Federal Financial Accounting Concepts (SFFAC) No. 4

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice of issuance of statement of Federal Financial Accounting Concepts (SFFAC) No. 4.

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 1999, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Statement of Federal Financial Accounting Concepts (SFFAC) No. 4, *Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government*.

The Board approved the Concept in October 2002, and submitted it to FASAB principals for a 90-day review. The review period closed on January 27, 2003.

SFFAC No. 4 identifies the primary audience of the Consolidated Financial Report of the U.S. Government (CFR) as external users represented by citizens and their intermediaries. Further, it describes the characteristics of the audience and the qualitative characteristics FASAB believes will aid in meeting the financial reporting objectives of the CFR. Finally, the concepts document provides that the CFR should be a "general purpose" report that should be highly understandable and timely.

The concepts prescribed in SFFAC No. 4 are effective for periods beginning

after September 30, 2002. Hard copies of the concept will be mailed to the FASAB mailing list. It is also available on the FASAB web site at <http://www.fasab.gov> or by calling 202-512-7350.

FOR FURTHER INFORMATION CONTACT: Wendy Comes, Executive Director, 441 G St., NW., Mail Stop 6K17V, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: February 10, 2003.

Wendy M. Comes,
Executive Director.

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FEDERAL COMMUNICATIONS COMMISSION

Open Commission Meeting Scheduled for February 13, 2003, Cancelled; Sunshine Act

February 11, 2003.

The Federal Communications Commission has cancelled the Open Meeting on the subjects listed below, previously scheduled for Thursday, February 13, 2003, at 445 12th Street SW., Washington, DC.

Item No., Bureau, and Subject

- 1—Office of Engineering and Technology—*Title:* Revisions of Part 15 of the Commission's Rules Regarding Ultra-Wideband Transmission Systems (ET Docket No. 98-153). *Summary:* The Commission will consider a Memorandum Opinion and Order and Further Notice of Proposed Rulemaking addressing the fourteen petitions for reconsideration filed in response to the First Report and Order in this proceeding. The First Report and Order established the standards that permit the unlicensed operation of ultra-wideband devices.
- 2—Consumer and Governmental Affairs—*Title:* Amendment of Part 1, Subpart N of the Commission's Rules Concerning Non-Discrimination on the Basis of Disability in the Commission's Programs and Activities. *Summary:* The Commission will consider an Order to update and enhance its rules regarding access for persons with disabilities to Commission programs and activities, as found in Subpart N of Part 1 of the Commission's rules.
- 3—Wireline Competition—*Title:* Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers (CC Docket No. 01-338), Implementation of the Local Competition Provisions of the Telecommunications Act of 1996 (CC Docket No. 96-98), Deployment of Wireline Services Offering Advanced Telecommunications Capability (CC Docket No. 98-147), and Appropriate