

OFFICE OF MANAGEMENT AND BUDGET

Deferral of Paragraph 65.2—Material Revenue-Related Transactions Disclosures; Amendments to Deferred Maintenance Reporting; Management's Discussion and Analysis (Statement); Management's Discussion and Analysis (Concept)

AGENCY: Office of Management and Budget.

ACTION: Notice of document availability.

SUMMARY: This Notice indicates the availability of the following documents:

- Thirteenth Statement of Federal Financial Accounting Standards (SFFAS), "Deferral of Paragraph 65-2—Material Revenue-Related Transactions Disclosures";
- Fourteenth Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Deferred Maintenance Reporting";
- Fifteenth Statement of Federal Financial Accounting Standards (SFFAS), "Management's Discussion and Analysis"; and
- Third Statement of Federal Financial Accounting Concepts (SFFAC), "Management's Discussion and Analysis."

These statements were recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in their entirety by the Office of Management and Budget (OMB).

ADDRESSES: Copies of SFFAS No. 13, "Deferral of Paragraph 65.2—Material Revenue-Related Transactions Disclosures," may be obtained for \$2.00 each, Stock No. 041-001-00530-7; copies of SFFAS No. 14, "Amendments to Deferred Maintenance Reporting," may be obtained for \$3.00 each, Stock No. 041-001-00531-5; copies of SFFAS No. 15, "Management's Discussion and Analysis," may be obtained for \$3.00 each, Stock No. 041-001-00542-1; and copies of SFFAC No. 3, "Management's Discussion and Analysis," may be obtained for \$5.00 each, Stock No. 041-001-00541-2; from the Superintendent of Documents, Government Printing Office, Washington, DC 20402-9325 (telephone 202-512-1800).

FOR FURTHER INFORMATION CONTACT: James Short (telephone: 202-395-3124), Office of Federal Financial Management, Office of Management and Budget, 725 17th Street, N.W., Room 6025, Washington, DC 20503.

SUPPLEMENTARY INFORMATION: This Notice indicates the availability of the following four documents: thirteenth Statement of Federal Financial

Accounting Standards (SFFAS), "Deferral of Paragraph 65.2—Material Revenue-Related Transactions Disclosures," recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on February 5, 1999; fourteenth Statement of Federal Financial Accounting Standards (SFFAS), "Amendments to Deferred Maintenance Reporting," recommended by the Federal Accounting Standards Advisory Board (FASAB) and adopted in its entirety by the Office of Management and Budget (OMB) on June 8, 1999; fifteenth SFFAS, "Management's Discussion and Analysis," recommended by FASAB and adopted in its entirety by OMB on August 12, 1999; and third Statement of Federal Financial Accounting Concepts (SFFAC), "Management's Discussion and Analysis," recommended by FASAB and adopted in its entirety by OMB on June 8, 1999.

Under a Memorandum of Understanding among the General Accounting Office, the Department of the Treasury, and OMB on Federal Government Accounting Standards, the Comptroller General, the Secretary of the Treasury, and the Director of OMB decide upon accounting principles and standards after considering the recommendations of FASAB. After agreement to specific principles and standards, a notice of document availability is published in the **Federal Register** and distributed throughout the Federal Government.

On September 30, the FASAB Principals signed a revised MOU agreeing that future FASAB statements will become final 90 days after FASAB has submitted a proposed standard to each of the three FASAB Principals, so long as no Principal objects during the 90-day period. OMB, GAO, and Treasury would continue to have veto power over any FASAB action and, in addition, they would maintain their statutory authority to establish and adopt accounting standards for the Federal Government.

Under this new agreement, FASAB will be responsible for the **Federal Register** notification process for future statements. The four statements in this notice were approved prior to September 30 and are being processed under the previous procedures. Two additional statements, also approved prior to September 30, will be forwarded by OMB within the next few weeks for publication in the **Federal Register**.

This Notice is available on the OMB home page on the Internet which is

currently located at <http://www.whitehouse.gov/WH/EOP/omb>, under the caption "**Federal Register Submissions.**"

Joshua Gotbaum,

Executive Associate Director and Controller.

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SECURITIES AND EXCHANGE COMMISSION

Proposed Collection; Comment Request

AGENCY:

Upon Written Request, Copies Available From: Securities and Exchange Commission, Office of Filings and Information Services, Washington, DC 20549.

Extension:

Rule 498, File No. 270-435, OMB Control No. 3235-0488

Rule 30a-1, File No. 270-210, OMB Control No. 3235-0219

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission ("Commission") is soliciting comments on the collections of information summarized below. The Commission plans to submit these existing collections of information to the Office of Management and Budget for extension and approval.

Rule 498 Under the Securities Act of 1933, Profiles for Certain Open-End Management Investment Companies

Rule 498 permits open-end management investment companies (or a series of an investment company organized as a series company, which offers one or more series of shares representing interests in separate investment portfolios) ("funds") to provide investors with a "profile" that contains a summary of key information about a fund, including the fund's investment objectives, strategies, risks and performance, and fees in standardized format. The profile provides investors the option of buying fund shares based on the information in the profile or reviewing the fund's prospectus before making an investment decision. Investors purchasing shares based on a profile receive the fund's prospectus prior to or with confirmation of their investment in the fund.

Consistent with the filing requirement of a fund's prospectus, a profile must be filed with the Commission thirty days before first use. Such a filing allows the Commission to review the profile for