

Appendix B: Effective Dates of Statements, Interpretations, and Technical Releases

Statement of Federal Financial Accounting Concepts (SFFAC)	
SFFAC 1	Objectives of Federal Financial Reporting
SFFAC 2	Entity and Display
SFFAC 3	Management's Discussion and Analysis
SFFAC 4	Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government
SFFAC 5	Definitions of Elements and Basic Recognition Criteria for Accrual-Basis Financial Statements
SFFAC 6	Distinguishing Basic Information, RSI, and OAI
SFFAC 7	Measurement of the Elements of Accrual-Basis Financial Statements in Periods After Initial Recording
SFFAC 8	Federal Financial Reporting
SFFAC 9	Materiality: Amending Statement of Federal Financial Accounting Concepts (SFFAC) 1, Objectives of Federal Financial Reporting, And SFFAC 3, Management's Discussion and Analysis
Statement of Federal Financial Accounting Standards (SFFAS)	
Effective for Fiscal Periods Beginning After	
SFFAS 1	Accounting for Assets and Liabilities 9/30/93
SFFAS 2	Accounting for Direct Loans and Loan Guarantees 9/30/93
SFFAS 3	Accounting for Inventory and Related Property 9/30/93
SFFAS 4	Managerial Cost Accounting Standards 9/30/97
SFFAS 5	Accounting for Liabilities of the Federal Government 9/30/96
SFFAS 6	Accounting for Property, Plant, and Equipment 9/30/97
SFFAS 7	Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting 9/30/97
SFFAS 8	Supplementary Stewardship Reporting (RESCINDED 9/30/2019) 9/30/97
SFFAS 9	Deferral of Implementation Date for SFFAS 4 9/30/97
SFFAS 10	Accounting for Internal Use Software 9/30/00
SFFAS 11	Amendments to Accounting for PP&E—Definitions—(RESCINDED 9/30/2002) 9/30/98
SFFAS 12	Recognition of Contingent Liabilities from Litigation 9/30/97

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		Effective for Fiscal Periods Beginning After
SFFAS 13	Deferral of Paragraph 65.2—Material Revenue-Related Transactions Disclosures	9/30/98
SFFAS 14	Amendments to Deferred Maintenance Reporting (RESCINDED 9/30/2014)	9/30/98
SFFAS 15	Management's Discussion and Analysis	9/30/99
SFFAS 16	Amendments to Accounting for Property, Plant, and Equipment—Multi-Use Heritage Assets (RESCINDED 9/30/2005)	9/30/99
SFFAS 17	Accounting for Social Insurance	9/30/99
SFFAS 18	Amendments To Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2	9/30/00
SFFAS 19	Technical Amendments to Accounting Standards for Direct and Guaranteed Loans	9/30/02
SFFAS 20	Elimination of Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs and Others	9/30/00
SFFAS 21	Reporting Corrections of Errors and Changes in Accounting Principles	9/30/01
SFFAS 22	Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations (RESCINDED 9/30/2018)	9/30/00
SFFAS 23	Eliminating the Category National Defense PP&E	9/30/02
SFFAS 24	Selected Standards for the Consolidated Financial Report of the United States Government	9/30/01
SFFAS 25	Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment	9/30/02
SFFAS 26	Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25	9/30/2005
SFFAS 27	Identifying and Reporting Earmarked Funds	9/30/2005
SFFAS 28	Deferral of the Effective Date of Reclassification of the Statement of Social Insurance: Amending SFFAS 25 and 26	Upon issuance
SFFAS 29	Heritage Assets and Stewardship Land	9/30/2005
SFFAS 30	Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts (RESCINDED 9/30/2018)	9/30/2005
SFFAS 31	Accounting for Fiduciary Activities	9/30/2008
SFFAS 32	Consolidated Financial Report of the United States Government Requirements	9/30/2005
SFFAS 33	Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates	9/30/2009
SFFAS 34	The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board	Upon issuance

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SFFAS 35	Estimating the Historical Cost of General Property, Plant, and Equipment -- Amending Statements of Federal Financial Accounting Standards 6 and 23 (RESCINDED 9/30/2016)	Upon issuance
SFFAS 36	Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government	9/30/2009
SFFAS 37	Social Insurance: Additional Requirements for Management's Discussion and Analysis and Basic Financial Statements	9/30/2010
SFFAS 38	Accounting for Federal Oil and Gas Resources	9/30/2011
SFFAS 39	Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the Statements of Auditing Standards	Upon issuance
SFFAS 40	Definitional Changes Related to Deferred Maintenance and Repairs: Amending SFFAS 6, Accounting for PP&E	9/30/2011
SFFAS 41	Deferral of the Effective Date of SFFAS 38, Accounting for Federal Oil and Gas Resources	Upon Issuance
SFFAS 42	Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29, and 32	9/30/2014
SFFAS 43	Dedicated Collections: Amending SFFAS 27, Identifying and Reporting Earmarked Funds	9/30/2012
SFFAS 44	Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use	9/30/2014
SFFAS 45	Deferral of the Transition to Basic Information for Long-Term Projections (RESCINDED 10/17/2014)	Upon issuance
SFFAS 46	Deferral of the Transition to Basic Information for Long-Term Projections	Upon issuance
SFFAS 47	Reporting Entity	9/30/17
SFFAS 48	Opening Balances for Inventory, Operating Materials and Supplies, and Stockpile Materials	9/30/16
SFFAS 49	Public-Private Partnerships: Disclosures Requirements	9/30/18
SFFAS 50	Opening Balances for General PP&E	9/30/16
SFFAS 51	Insurance Programs	9/30/18
SFFAS 52	Tax Expenditures	9/30/17
SFFAS 53	Budget and Accrual Reconciliation	9/30/18
SFFAS 54	Leases	9/30/2023
SFFAS 55	Amending Inter-Entity Cost Provisions	9/30/2018
SFFAS 56	Classified Activities	9/30/2018
SFFAS 57	Omnibus Amendments 2019	Multiple; see SFFAS 57
SFFAS 58	Deferral of the Effective Date of SFFAS 54, Leases	Upon issuance
		Effective for Fiscal Periods Beginning After

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SFFAS 59	Accounting and Reporting of Government Land	The scope of this Statement (paragraphs 1-3) is effective for reporting periods beginning after September 30, 2021.
SFFAS 60	Omnibus Amendments 2021: Leases-Related Topics	9/30/23
SFFAS 61	Omnibus Amendments 2023: Leases-Related Topics II	9/30/23
SFFAS 62	Transitional Amendments to SFFAS 54	9/30/23
SFFAS 63	Omnibus Amendments 2024-1, Amending SFFAS 38, 49, and TB 2011-1	9/30/23
Interpretations		Date Issued
I-1	Reporting on Indian Trust Funds	3/12/97
I-2	Accounting for Treasury Judgment Fund Transactions	3/12/97
I-3	Measurement Date for Pension and Retirement Health Care Liabilities (RESCINDED 9/30/2009)	8/29/97
I-4	Accounting for Pension Payments In Excess of Pension Expense	12/19/97
I-5	Recognition by Recipient Entities of Receivable Nonexchange Revenue	12/98
I-6	Accounting for Imputed Intra-departmental Costs (RESCINDED 9/30/2018)	6/00
I-7	Items Held for Remanufacture	3/16/2007
I-8	Classified Activities	3/15/2019
I-9	Cleanup Cost Liabilities Involving Multiple Component Reporting Entities: An Interpretation of SFFAS 5 & SFFAS 6	8/16/2019
I-10	Clarification of Non-federal Non-entity FBWT Classification (SFFAS 1, Paragraph 31): An Interpretation of SFFAS 1 and SFFAS 31	5/10/2021
I-11	Debt Cancellation: An Interpretation Of SFFAS 7, Paragraph 313	11/29/2021
Technical Bulletins		Date Issued
2000-1	Federal Accounting Standards Advisory Board Technical Bulletin 2000-1	6/1/00
2002-1	Assigning to Component Entities Costs and Liabilities that Result from Legal Claims Against the Federal Government	7/1/02
2002-2	Disclosures Required by Paragraph 79(g) of SFFAS 7	9/1/02
2003-1	Certain Questions and Answers Related to the Homeland Security Act of 2002	6/1/03
2006-1	Recognition and Measurement of Asbestos-Related Cleanup Costs	9/28/2006
2009-1	Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs	9/22/2009
2011-1	Accounting for Federal Natural Resources Other Than Oil and Gas	9/30/2013
2011-2	Extended Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs	11/22/2011

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Technical Bulletins		
2017-1	Intragovernmental Exchange Transactions	11/1/2017
2017-2	Assigning Assets to Component Reporting Entities	11/1/2017
2020-1	Loss Allowance for Intragovernmental Receivables	2/20/2020
2023-1	Intragovernmental Leasehold Reimbursable Work Agreements	3/17/2023
Technical Releases		Date Issued
TR-1	Audit Legal Letter Guidance	3/1/98
TR-2	Environmental Liabilities Guidance	3/15/98
TR-3	Preparing and Auditing Estimates for Direct and Guaranteed Loans TR-3: (RESCINDED 1/22/2004)	2/99
TR-3 (Revised)	Auditing Estimates for Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act – <i>Amendments to Technical Release No. 3 Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act</i>	1/04
TR-4	Reporting on Non-valued Seized and Forfeited Property	7/31/99
TR-5	Implementation Guidance on SFFAS 10: Accounting for Internal Use Software – Rescinded (RESCINDED 1/19/2016)	5/14/02
TR-6	Preparing Estimates for Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act – <i>Amendments to Technical Release No. 3 Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act</i>	1/04
TR-7	Clarification of Standards Relating to the National Aeronautics and Space Administration's Space Exploration Equipment	5/25/2007
TR-8	Clarification of Standards Relating to Inter Entity Costs (RESCINDED 1/15/2019)	2/20/2008
TR-9	Implementation Guide for SFFAS29: Heritage Assets and Stewardship Land	2/20/2008
TR-10	Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment	6/2/2010
TR-11	Implementation Guidance on Cleanup Costs Associated with Equipment	6/2/2010
TR-12	Accrual Estimates for Grant Programs	8/4/2010
TR-13	Implementation Guide for Estimating the Historical Cost of General PP&E	6/1/2011
TR-14	Implementation Guidance on the Accounting for the Disposal of General Property, Plant & Equipment	10/6/2011
TR-15	Implementation Guidance for General Property, Plant, and Equipment Cost Accumulation, Assignment and Allocation	9/26/2013
TR-16	Implementation Guidance for Internal Use Software	1/19/2016
TR-17	Conforming Amendments to Technical Releases	4/10/2017
TR-18	Implementation Guidance for Establishing Opening Balances	10/2/2017

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Technical Releases		Date Issued
TR-19	Rescission of Technical Release 8	1/15/2019
TR-20	Implementation Guidance for Leases	11/4/2021
TR-21	Omnibus Technical Release Amendments 2022: Conforming Amendments	9/6/2022
TR-22	Leases Implementation Guidance Updates	10/12/2023
Staff Implementation Guidance		Date issued
SIG 23.1	Guidance for Implementing SFFAS 23, Eliminating the Category National Defense PP&E: Classification of Items formerly Considered National Defense PP&E	1/31/2006
SIG 31.1	Guidance for Implementation of SFFAC 31, Accounting for Fiduciary Activities	3/19/2009
SIG 6.1	Clarification of Paragraphs 40-41 of SFFAS 6, Accounting for Property, Plant, and Equipment, as amended	7/17/2018