

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

Concept		Effective for Fiscal Periods Beginning After
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	
Statement		
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	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SFFAS 11	Amendments to Accounting for PP&E—Definitions—RESCINDED	9/30/98
SFFAS 12	Recognition of Contingent Liabilities from Litigation	9/30/97
SFFAS 13	Deferral of Paragraph 65.2—Material Revenue-Related Transactions Disclosures	9/30/98
SFFAS 14	Amendments to Deferred Maintenance Reporting	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	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

Appendix B: Effective Dates

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	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	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
SFFAS 35	Estimating the Historical Cost of General Property, Plant, and Equipment -- Amending Statements of Federal Financial Accounting Standards 6 and 23	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

Appendix B: Effective Dates

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 (PDF)	9/30/2014
SFFAS 45	Deferral of the Transition to Basic Information for Long-Term Projections	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 September 30, 2016	9/30/16
SFFAS 49	Public-Private Partnerships: Disclosures Requirements September 30, 2018	9/30/16
SFFAS 50	Opening Balances for General PP&E	9/30/16
SFFAS 51	Insurance Programs	9/30/18
SFFAS 52	Tax Expenditures	9/30/18
Technical Bulletin		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 (PDF)	Upon Issuance
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	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	6/00
I-7	Items Held for Remanufacture	3/16/2007

Appendix B: Effective Dates

Technical Releases	Date Issued
TR-1	3/1/98
TR-2	3/15/98
TR-3	2/99
TR-3 (Revised)	1/04
TR-4	7/31/99
TR-5	5/14/02
TR-6	1/04
TR-7	5/25/2007
TR-8	2/20/2008
TR-9	2/20/2008
TR-10	6/2/2010
TR-11	6/2/2010
TR-12	8/4/2010
TR-13	6/1/2011
TR-14	10/6/2011
TR-15	09/26/2013
TR-16	1/19/2016
TR-17	4/10/2017
Staff Implementation Guidance	Date issued
SIG 23.1	1/31/2006
SIG 33.1	3/19/2009