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# Statement of Federal Financial Accounting Standards 8: Supplementary Stewardship Reporting

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## Status

<b>Issued</b>	June 11, 1996
<b>Effective Date</b>	For fiscal years beginning after September 30, 1997 except for the consolidated financial report of the Federal Government (CFR). For the CFR: Chapters 6 through 7 are not effective until further action by the Board.
<b>Interpretations and Technical Releases</b>	None.
<b>Affects</b>	None.
<b>Affected by</b>	<ul style="list-style-type: none"><li>• SFFAS 17 provides standards for accounting for social insurance. SFFAS 8, paragraphs 116-117 deferred consideration of social insurance.</li><li>• SFFAS 23, par. 9 affects SFFAS 8 by rescinding the prefatory box preceding paragraph 52 and paragraphs 52 through 70 (Chapter 3).</li><li>• SFFAS 25, paragraph 5 rescinds chapter 8 and paragraphs 14-16 of SFFAS 8, and the associated Illustration of the Current Services Assessment in Appendix B of SFFAS 8.</li><li>• SFFAS 29, par 12 rescinded Chapter 2 (Heritage Assets) and par. 31 rescinded Chapter 4 (Stewardship Land) and the associated Illustrations in Appendix B of SFFAS 8. SFFAS 29 provides the standards for Heritage Assets and Stewardship Land.</li><li>• SFFAS 57, rescinded SFFAS 8 in its entirety.</li></ul>

*SFFAS 57, Omnibus Amendments 2019, rescinded SFFAS 8 in its entirety.*