

## Tab B.2 – Project Plan and Timelines for Projects Related to Leases Implementation

	Deferral SFFAS	Implementation Guidance on Leases	Omnibus SFFAS / Interpretations	Conforming Amendments TR	Software Licenses Technical Bulletin	Training / Outreach
FY 2020 Q1	Draft Exposure Period	Draft	Research			Draft FY 20 content
FY 2020 Q2	Exposure Period	Draft	Research		Draft	Provide
FY 2020 Q3	Finalize Issuance	Draft	Draft		Draft	Provide
FY 2020 Q4		Draft	Draft		Draft	
FY 2021 Q1		Exposure Period	Exposure Period	Finalize	Draft	Draft FY 21 content
FY 2021 Q2		Finalize	Finalize		Draft	Provide
FY 2021 Q3		Finalize	Finalize		Exposure Period	Provide
FY 2021 Q4		Issuance	Issuance		Finalize	Draft FY 22 content
FY 2022 Q1					Finalize	Draft FY 22 content
FY 2022 Q2				Issuance	Issuance	Provide
FY 2022 Q3						Provide
FY 2022 Q4						Provide
FY 2023 Q1	<i>Projected effective date of SFFAS 54 (assuming FY 2023 deferral proposal is issued)</i>					

Yellow highlighted cells = AAPC project

Note: Conf. Am. TR finalization and issuance is staggered to enable simultaneous issuance thereof in tandem with the Software Licenses Technical Bulletin