

# Leases Project Plan

	Deferral SFFAS	Implementation Guidance on Leases	Omnibus	SIG / Illustrations	Interpretation (RWAs)	Conforming Amendments To Existing TRs	Training / Outreach
FY 2020 Q1	<del>Draft</del> <del>Exposure Period</del>	<del>Draft</del>	<del>Research</del>				Draft FY 20 content
FY 2020 Q2	<del>Exposure Period</del>	<del>Draft</del>	<del>Research</del>				Provide
FY 2020 Q3	<del>Finalize Issuance</del> ISSUED	<del>Draft</del>	<del>Draft</del>				Provide
FY 2020 Q4		<del>Draft</del>	<del>Draft</del>				Provide
FY 2021 Q1		<del>Exposure Period</del>	<del>Exposure Period</del>	<del>Research</del> <del>Draft</del>	<del>Research</del> <del>Draft</del>		Draft FY 21 content
FY 2021 Q2		<del>Exposure Period</del> <del>Finalize</del>	<del>Exposure Period</del> <del>Finalize</del>	<del>Draft</del> <del>Exposure Period</del>	<del>Research</del> <del>Draft</del>		Provide
FY 2021 Q3		<del>Finalize</del>	<del>Finalize</del>	<del>Exposure Period</del> <del>Finalize</del>	<del>Draft</del>		Provide
FY 2021 Q4		<del>Issuance</del>	<del>Issuance</del>	<del>Issuance</del>	<del>Exposure Period</del>		Draft FY 22 content
FY 2022 Q1					<del>Exposure Period</del> <del>Finalize</del>		Draft FY 22 content
FY 2022 Q2			<del>Research</del>		<del>Finalize</del>	<del>Research</del> <del>Draft</del>	Provide
FY 2022 Q3		<del>Research</del>	<del>Research</del>		<del>Issuance</del>	<del>Exposure Period</del>	Provide
FY 2022 Q4		<del>Research</del>	<del>Research</del>			<del>Finalize</del>	Provide
FY 2023 Q1		<del>Research</del>	<del>Research</del>			<del>Issuance</del>	Provide
FY 2023 Q2							Provide
FY 2023 Q3							Provide
FY 2023 Q4							Provide
FY 2024 Q1	SFFAS 54 effective						