

**Documents Resulting from the  
Federal Accounting Standards Advisory Board (FASAB) and the  
Accounting and Auditing Policy Committee (AAPC) Processes**

1	2	Number	Title	Date Issued	FY to Implement
F	C	SFFAC 1	Objectives of Federal Financial Reporting	Sep-93	N/A
F	C	SFFAC 2	Entity and Display	Jun-95	N/A
F	C	SFFAC3	Management's Discussion & Analysis	Apr-99	N/A
F	C	SFFAC 4	Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government	Mar-03	N/A
F	C	SFFAC 5	Definitions of Elements and Basic Recognition Criteria for Accrual-Basis Financial Statements	Dec-07	N/A
F	S	SFFAS 1	Accounting for Selected Assets and Liabilities	Mar-93	1994
F	S	SFFAS 2	Accounting for Direct Loans and Loan Guarantees	Aug-93	1994
F	S	SFFAS 3	Accounting for Inventory and Related Property	Oct-93	1994
F	S	SFFAS 4	Managerial Cost Accounting Standards & Concepts	Jul-95	1998
F	S	SFFAS 5	Accounting for Liabilities of the Federal Government	Dec-95	1997
F	S	SFFAS 6	Accounting for Property, Plant & Equipment (PP&E)	Nov-95	1998
F	S	SFFAS 7	Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	May-96	1998
F	S	SFFAS 8	Supplementary Stewardship Reporting	Jun-96	1998
F	S	SFFAS 9	Deferral of the Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS 4	Oct-97	1998
F	S	SFFAS 10	Accounting for Internal Use Software	Oct-98	2001
F	S	SFFAS 11	Amendments to Accounting for Property, Plant, and Equipment - Definitional Changes - Amending SFFAS No. 6 and SFFAS No. 8 Accounting for Property, Plant, and Equipment and Supplementary Stewardship Reporting	Dec-98	1999
F	S	SFFAS 12	Recognition of Contingent Liabilities Arising from Litigation: An Amendment to SFFAS No. 5, Accounting for Liabilities of the Federal Government	Feb-99	1998
F	S	SFFAS 13	Deferral of Paragraph 65.2 Material Revenue-Related Transactions Disclosures	Feb-99	1999
F	S	SFFAS 14	Amendments to Deferred Maintenance Reporting Amending SFFAS No. 6, Accounting for Property, Plant and Equipment and SFFAS No. 8, Supplementary Stewardship Reporting	Apr-99	1999
F	S	SFFAS 15	Management's Discussion & Analysis	Apr-99	2000
F	S	SFFAS 16	Amendments to Accounting for PP&E - Multi-Use Heritage Assets	Jul-99	2000
F	S	SFFAS 17	Accounting for Social Insurance	Aug-99	2000
F	S	SFFAS 18	Amendments to Accounting Standards for Direct & Guaranteed Loans	May-00	2001
F	S	SFFAS 19	Technical Amendments to Accounting Standards for Direct & Guaranteed Loans	Mar-01	2003
F	S	SFFAS 20	Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs and Others	Sep-01	2001
F	S	SFFAS 21	Reporting Corrections of Errors and Changes in Accounting Principles	Oct-01	2002
F	S	SFFAS 22	Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations (amends SFFAS 7)	Oct-01	2001
F	S	SFFAS 23	Eliminating the Category National Defense Property, Plant, and Equipment	May-03	2003
F	S	SFFAS 24	Selected Standards For The Consolidated Report of the United States Government	Mar-03	2002
F	S	SFFAS 25	Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment	Jul-03	Amended 2006
F	S	SFFAS 26	Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25	Nov-04	Amended 2006
F	S	SFFAS 27	Identifying and Reporting Earmarked Funds	Dec-04	2006
F	S	SFFAS 28	Deferral of the Effective Date of Reclassification of the Statement of Social Insurance: Amending SFFAS 25 and 26	Jan-05	2006
F	S	SFFAS 29	Heritage Assets and Stewardship Land	Jul-05	Phased-see SFFAS 29 for details
F	S	SFFAS 30	Inter-Entity Cost Implementation: Amending SFFAS 4	Aug-05	2009
F	S	SFFAS 31	Accounting for Fiduciary Activities	Oct-06	2009
F	S	SFFAS 32	CFR of the U.S. Government Requirements	Sep-06	2006
F	S	SFFAS 33	Pensions, Other Retirement Benefits, and Other Post-Employment benefits: Reporting Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates	Oct-08	2009
F	ED	N/A	Accounting for Federal Oil and Gas Reserves	May-07	
F	ED	N/A	Distinguishing Basic information, Required Supplementary Information, and Other Accompanying Information	Mar-08	
F	ED	N/A	Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government	Sep-08	
F	ED	N/A	Accounting for Social Insurance, Revised	Nov-08	

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F	ED	N/A	Estimating the Historical Cost of General Property, Plant, and Equipment -- Amending Statements of Federal Financial Accounting Standards 6 and 23	Nov-08	
F	ED	N/A	The Hierarchy of Generally Accepted Accounting Principles for Federal Entities, Including the Application of Standards Issued by the Financial Accounting Standards Board	Dec-08	
	PV		Accounting for Social Insurance, Revised	Oct-07	
F		N/A	Implementaion Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing	Apr-02	
F		N/A	Implementation Guide - Accounting for Revenue and Other Financing Sources	Jun-96	
F	SIG	N/A	Guidance for Implementation of SFFAS 23, Eliminating the Category National Defense Property, Plant, and Equipment	Jan-05	Effective upon Issuance
F	I	I-1	Reporting on Indian Trust Funds	Mar-97	
F	I	I-2	Accounting for Treasury Judgment Fund Transactions	Mar-97	
F	I	I-3	Measurement Date for Pension and Retirement Health Care Liabilities	Aug-97	
F	I	I-4	Accounting for Pension Payments in Excess of Pension Expense		
F	I	I-5	Recognition by Recipient Entities of Receivable Nonexchange Revenue		
F	I	I-6	Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4	Apr-03	FY2005
F	I	1-7	Interpretation: Items Held for Remanufacture	Mar-07	
F	TB	TB 2000-1	Purpose and Scope of FASAB Technical Bulletins and Procedures for Issuance	Jun-00	
F	TB	TB 2002-1	Assigning to Component Entities Costs and Liabilities That Result From Legal Claims Against the Federal Government	Jul-02	
F	TB	TB 2002-2	Disclosures Required by Paragraph 79(g) of SFFAS 7	Sep-02	
F	TB	TB 2003-1	Certain Questions and Answers Related to the Homeland Security Act of 2002	Jun-03	
F	TB	TB 2006-1	Recognition and Measurement of Asbestos-Related Cleanup Costs	Sep-06	2010
F	Cod		FASAB Prouncements as Amended		
A	TR	TR 1	Audit Legal Letter Guidance	Mar-98	
A	TR	TR 2	Environmental Liabilities Guidance	Mar-98	
A	TR	TR 3	Auditing Estimates for Direct Loan and Loan Guarantee Subsidies Under the Federal Credit Reform Act	Jan-04	
A	TR	TR 4	Reporting on Non-valued Seized and Forfeited Property	Jul-99	
A	TR	TR 5	Implementation Guidance on SFFAS 10: Accounting for Internal Use Software	May-01	
A	TR	TR 6	Preparing Estimates for Direct Loan and Loan Guarantee Subsidies Under the Federal Credit Reform Act	Jan-04	
A	TR	TR7	Clarification of Standards Relating to the National Aeronautics and Space Administration's Space Exploration Equipment	May-07	
A	TR	TR8	Clarification of Standards Relating to Inter-Entity Costs	Feb-08	
A	TR	TR9	Implementation Guidance for SFFAS 29: Heritage Assets and Stewardship Land	Feb-08	
F	R	Report 1	Overview of Federal Financial Accounting Concepts and Standards	Dec-96	
F	R	Discussion Paper	Accounting for the Natural Resources of the Federal Government	Jun-00	
F	R	Report 2	Strategic Directions Report	Nov-06	

**Key:**

Column 1: F = FASAB; A = AAPC

Column 2: C = Concept; S = Standard; ED = Exposure Draft; IFV = Invitation for Views; I = Interpretation; R = Report;

Cod. = Codification; TR = Technical Release, PV = Preliminary Views, ITC = Invitation to Comment, TB = Technical Bulletin,

SIG = Staff Implementation Guidance

"Under Hill Review" - Signed recommended capital accounting standard undergoing 45 day Hill review period. When released by Hill, will be available for implementation - Web version will be updated, list will be updated, and print version will be issued.

"UR" and "SFFAS Under Review" - "UR" means "Under review." Document approved by FASAB and sent to principals for 90-days. At the end of the 90-day period, the document will be posted to the Web, this list will be updated, and the print version will be issued.