



GASB PRONOUNCEMENT EFFECTIVE DATES *POST-GASB 95 REVISIONS*

- The following table includes the GASB Pronouncements that are effective for the years ending March 31, 2021 and beyond.
- If you are issuing financial statements for reporting periods prior to your agency's year end, please consult the effective date of each individual pronouncement.
- This resource is intended as a general reference to effective dates of the GASB accounting standards. For more detailed information, please visit gasb.org.

GASB Statement No.	GASB Statement Title	Effective Date (after GASB 95 revisions)	FOR THE YEAR ENDED																			
			MARCH 31,					JUNE 30,					SEPTEMBER 30,					DECEMBER 31,				
			2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	
83	Certain Asset Retirement Obligations	Reporting periods beginning after 6/15/2019	X																			
88	Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements	Reporting periods beginning after 6/15/2019	X																			
84	Fiduciary Activities	Reporting periods beginning after 12/15/2019	X						X						X							
90	Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61	Reporting periods beginning after 12/15/2019	X						X						X							
93	Replacement of Interbank Offered Rates	Paragraph 11b: reporting periods ending after 12/31/2021 Paragraphs 13-14: fiscal years beginning after 6/15/2021 All other requirements: reporting periods beginning after 6/15/2020		X*	X*				X*	X*					X*	X*				X*	X*	



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			2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	
89	Accounting for Interest Cost Incurred before the End of a Construction Period	Reporting periods beginning after 12/15/2020		X					X					X				X				
98	The Annual Comprehensive Financial Report	Fiscal years ending after 12/15/2021		X					X					X				X				
99	Omnibus 2022	Paragraphs 4-10 - fiscal years beginning after 6/15/23 and all reporting periods thereafter Paragraphs 11-25 - fiscal years beginning after 6/15/2022 Paragraphs 26-32 - effective upon issuance (April 2022)		X*		X*	X*	X*	X*	X*				X*	X*	X*			X*	X*	X*	
87	Leases	Fiscal years beginning after 6/15/2021, and all reporting periods thereafter			X				X					X					X			
92	Omnibus 2020	Paragraphs 4-5: overridden by GASB 95 Paragraphs 6-7: fiscal years beginning after 6/15/2021 Paragraphs 8, 9, 12: reporting periods beginning after 6/15/2021 Paragraph 10: government acquisitions in reporting periods beginning after 6/15/2021 Paragraphs 11-13: effective upon issuance (January 2020)			X				X					X					X			



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			MARCH 31,					JUNE 30,					SEPTEMBER 30,					DECEMBER 31,				
			2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32	Paragraphs 4-5: effective upon issuance (June 2020) All Other Requirements: reporting periods beginning after 6/15/2021			X					X						X					X	
91	Conduit Debt Obligations	Reporting periods beginning after 12/15/2021			X					X						X					X	
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	Fiscal years beginning after 6/15/2022 and all reporting periods thereafter				X				X						X					X	
96	Subscription-Based Information Technology Arrangements	Fiscal years beginning after 6/15/2022 and all reporting periods thereafter				X				X						X					X	
100	Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62	Fiscal years beginning after 6/15/2023 and all reporting periods thereafter					X				X					X					X	
101	Compensated Absences	Fiscal years beginning after 12/15/2023 and all reporting periods thereafter					X					X					X				X	

* See Effective Date column for details of staggered implementation



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GASB IG No.	GASB Guide Title	Effective Date (after GASB 95 revisions)	FOR THE YEAR ENDED																			
			MARCH 31,					JUNE 30,					SEPTEMBER 30,					DECEMBER 31,				
			2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	
IG 2018-1	Implementation Guidance Update - 2018	Reporting periods beginning after 6/15/2019	X																			
IG 2019-2	Fiduciary Activities	Reporting periods beginning after 12/15/2019	X					X						X								
IG 2019-1	Implementation Guidance Update - 2019	Reporting periods beginning after 6/15/2020		X				X						X					X			
IG 2019-3	Leases	Fiscal years beginning after 6/15/2021, and all reporting periods thereafter			X				X						X					X		
IG 2020-1	Implementation Guidance Update - 2020	Q4.1-4.5, 4.18 & 5.3 - reporting periods beginning after 6/15/2021 Q5.1,5.2,5.4,& 5.5 - fiscal years beginning after 6/15/2021 Q4.6-4.17 - fiscal years beginning after 12/15/2021, and all reporting periods thereafter Q4.19-4.21 - reporting periods beginning after 12/15/2021			X				X*	X*					X*	X*			X			
IG 2021-1	Implementation Guidance Update - 2021	Q4.1-4.3, 4.23 & 5.2-5.4, and supersession of Z.51.4-Z.51.7 in IG 2015-1 - reporting periods beginning after 6/15/2022 Q4.4-4.21 - fiscal years beginning after 6/15/2022, and all reporting periods thereafter Q4.22 - fiscal years beginning after 6/15/2021 Q5.11 - reporting periods beginning after 6/15/2023			X*	X*	X*		X*	X*	X*				X*	X*	X*			X*	X*	X*