



# GASB PRONOUNCEMENT EFFECTIVE DATES *POST-GASB 95 REVISIONS*

- The following table includes the GASB Pronouncements that are effective for the years ending March 31, 2023 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](http://gasb.org).

GASB No.	Title	Effective Date (after GASB 95 revisions)	FOR THE YEAR ENDED															
			MARCH 31,				JUNE 30,				SEPTEMBER 30,				DECEMBER 31,			
			2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026
Statement 93	Replacement of Interbank Offered Rates	<b>Paragraph 11b:</b> as of 7/1/23 <b>Paragraphs 13-14:</b> fiscal years beginning after 6/15/2021 <b>All other requirements:</b> reporting periods beginning after 6/15/2020	X*															
Statement 87	Leases	Fiscal years beginning after 6/15/2021, and all reporting periods thereafter	X															
Statement 92	Omnibus 2020	<b>Paragraphs 4-5:</b> overridden by GASB 95 <b>Paragraphs 6-7:</b> fiscal years beginning after 6/15/2021 <b>Paragraphs 8, 9, 12:</b> reporting periods beginning after 6/15/2021 <b>Paragraph 10:</b> government acquisitions in reporting periods beginning after 6/15/2021 <b>Paragraphs 11-13:</b> effective upon issuance (January 2020)	X															
Statement 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	<b>Paragraphs 4-5:</b> effective upon issuance (June 2020) <b>All Other Requirements:</b> reporting periods beginning after 6/15/2021	X															



## GASB PRONOUNCEMENT EFFECTIVE DATES *POST-GASB 95 REVISIONS*

GASB No.	Title	Effective Date (after GASB 95 revisions)	FOR THE YEAR ENDED															
			MARCH 31,				JUNE 30,				SEPTEMBER 30,				DECEMBER 31,			
			2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026
Statement 91	Conduit Debt Obligations	Reporting periods beginning after 12/15/2021	X				X				X							
Statement 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			
Statement 96	Subscription-Based Information Technology Arrangements	Fiscal years beginning after 6/15/2022 and all reporting periods thereafter		X			X				X				X			
Statement 99	Omnibus 2022	<b>Paragraphs 4-10</b> - fiscal years beginning after 6/15/23 and all reporting periods thereafter <b>Paragraphs 11-25</b> - fiscal years beginning after 6/15/2022 <b>Paragraphs 26-32</b> - effective upon issuance (April 2022)		X*	X*		X*	X*			X*	X*			X*	X*		
Statement 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		
Statement 101	Compensated Absences	Fiscal years beginning after 12/15/2023 and all reporting periods thereafter			X				X				X			X		
Statement 102	Certain Risk Disclosures	Fiscal years beginning after 6/15/2024 and all reporting periods thereafter				X			X				X				X	



## GASB PRONOUNCEMENT EFFECTIVE DATES *POST-GASB 95 REVISIONS*

GASB No.	Title	Effective Date (after GASB 95 revisions)	FOR THE YEAR ENDED															
			MARCH 31,				JUNE 30,				SEPTEMBER 30,				DECEMBER 31,			
			2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026	2023	2024	2025	2026
IG 2019-3	Implementation Guide: Leases	Fiscal years beginning after 6/15/2021, and all reporting periods thereafter	X															
IG 2020-1	Implementation Guidance Update - 2020	<b>Q4.1-4.5, 4.18 &amp; 5.3</b> - reporting periods beginning after 6/15/2021 <b>Q5.1, 5.2, 5.4, &amp; 5.5</b> - fiscal years beginning after 6/15/2021 <b>Q4.6-4.17</b> - fiscal years beginning after 12/15/2021, and all reporting periods thereafter <b>Q4.19-4.21</b> - reporting periods beginning after 12/15/2021	X				X*					X*						
IG 2021-1	Implementation Guidance Update - 2021	<b>Q4.1-4.3, 4.23 &amp; 5.2-5.4, and supersession of Z.51.4-Z.51.7 in IG 2015-1</b> - reporting periods beginning after 6/15/2022 <b>Q4.4-4.21</b> - fiscal years beginning after 6/15/2022, and all reporting periods thereafter <b>Q4.22</b> - fiscal years beginning after 6/15/2021 <b>Q5.11</b> - reporting periods beginning after 6/15/2023	X*	X*	X*		X*	X*				X*	X*			X*	X*	
IG 2023-1	Implementation Guidance Update - 2023	Fiscal years beginning after 6/15/23, and all reporting periods thereafter <b>(Q4.10 simultaneously with Statement 100)</b>			X			X					X				X	