

## Current GASBs by Effective Dates

Refer to <http://www.gasb.org/st/index.html> under 'GASB Statements' for description or explanation of the GASB.

### Effective for FY2006

Applicable to OUS:

*Statement No. 42 - Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*

*Statement No. 46 - Net Assets Restricted by Enabling Legislation—an amendment of GASB Statement No. 34*

*Statement No. 47 - Accounting for Termination Benefits*

Not Applicable to OUS:

*Statement No. 44 - Economic Condition Reporting: The Statistical Section—an amendment of NCGA Statement 1*

### Effective for FY2007

Applicable to OUS:

None

Not Applicable to OUS:

*Statement No. 43 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

### Effective for FY2008

Applicable to OUS:

*Statement No. 45 - Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*

*Statement No. 48 - Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*

*Statement No. 50 – Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27*

Not Applicable to OUS:

None

Effective for FY2009

Applicable to OUS:

*Statement No. 49 - Accounting and Financial Reporting for Pollution Remediation Obligations*

*Statement No. 52 – Land and Other Real Estate Held as Investments by Endowments*

Not Applicable to OUS:

None

Effective for FY2010

Applicable to OUS:

*Statement No. 51 – Accounting and Financial Reporting for Intangible Assets*

Not Applicable to OUS:

None

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