



June 5, 2009

Memorandum

To: Members of the Board

From: Eileen W. Parlow, Assistant Director

Through: Wendy M. Payne, Executive Director

Subj: Fiscal Sustainability Reporting – **TAB A**¹

MEETING OBJECTIVES

To approve a ballot draft Statement of Federal Financial Accounting Standards (SFFAS) 36, *Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government*.

BRIEFING MATERIAL

Attached is a ballot draft SFFAS 36 with changes marked from the preballot draft dated May 29, 2009. Staff believes that the changes are editorial in nature, to add clarity or consistency or to correct errors. Also, the Congressional Budget Office provided an updated graph for Illustration 1b in Appendix B and requested that the updated graph be used.

Attachments:

1. Ballot draft SFFAS with tracked changes from preballot draft
2. Ballot draft SFFAS, clean copy
3. Ballot

¹ The staff prepares Board meeting materials to facilitate discussion of issues at the Board meeting. This material is presented for discussion purposes only; it is not intended to reflect authoritative views of the FASAB or its staff. Official positions of the FASAB are determined only after extensive due process and deliberations.