



Treasury Financial Manual

Bulletin No. 2008-08

Volume I

Retention: September 30, 2009

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Changes to Treasury Financial Manual (TFM) Transmittal Letter No. S2 08-03, U.S. Government Standard General Ledger (USSGL), for Fiscal 2008 and 2009

1. Purpose

This TFM bulletin provides revisions to USSGL crosswalks in TFM Transmittal Letter No. S2 08-03, dated August 2008. The USSGL crosswalks posted on the USSGL Web site have **not** been updated to include these changes. When TFM Transmittal Letter No. S2 09-01 is released, it will incorporate these changes.

2. Changes to the USSGL Crosswalks

BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR-YEAR ACTUAL COLUMN CHANGES FOR FISCAL 2008 REPORTING

Budgetary Resources Available for Obligation

Line 2145, Adjustment to unobligated balance carried forward, start of year:

- Remove the following USSGL account lines associated with the following specific attribute domain values:
 - 4127, “Amounts Appropriated From Specific Invested TAFS - Payable,” with BEA_Category_Indicator domain value “M,” Mandatory, and Fund_Type domain value “7,” Trust (nonrevolving) Fund;
 - 4158, “Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation,” with Fund_Type domain value blank.
- Revise USSGL account 4383, “Temporary Reduction - Prior-Year Balances,” Authority_Type domain value “P/S” to “P,” Appropriation.
- Add domain value “N,” No, to the Expiration_Flag attribute for the following USSGL accounts:
 - 4350, “Canceled Authority”;
 - 4351, “Partial or Early Cancellation of Authority With a U.S. Treasury Warrant”;
 - 4399, “Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation.”

Memorandum (Non-Add) Entries

Line 9402, Unavailable balance, end of year: Offsetting collections:

- Revise the calculation line to read, “Should also equal P&F line 9401 minus the sum of P&F lines 5826, 5837, 5838, 5845, 6926, 6937, 6938, and 6945.”

Additional Information and Footnotes

- Revise additional information number 3 to read, “This crosswalk follows guidance in accordance with OMB Circular No. A-11 (2008).”

SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES CHANGES FOR FISCAL 2008 AND 2009 REPORTING

Line 1B, Adjustment to unobligated balance brought forward, October 1

- Revise USSGL account 4140, “Substitution of Borrowing Authority,” Authority_Type attribute domain value from blank to “P/S.”

Line 6D, Other authority withdrawn

- Revise USSGL account 4140, “Substitution of Borrowing Authority,” Authority_Type attribute domain value from blank to “P/S.”

3. References

Office of Management and Budget (OMB) Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated June 26, 2008. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html.

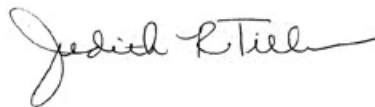
4. Effective Date

This bulletin is effective immediately.

5. Inquiries

Direct questions concerning this bulletin to the agency’s USSGL Board representative or:

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Judith R. Tillman
Commissioner

Date: September 23, 2008