

## GUIDE TO OMB CIRCULAR NO. A-11

### What is the purpose of this Circular?

- Part 1: Provides an overview of the budget process. Discusses the basic laws that regulate the budget process and the terms and concepts you need to know to understand the budget process and this Circular. (Sections numbered 10 through 22)
- Part 2: Covers development of the President's budget and tells you how to prepare and submit materials required for OMB and Presidential review of agency requests and for formulation of the FY 2004 Budget. A significant portion of this part focuses on the preparation of the budget *Appendix* and the related database. (Sections numbered 25 through 100 and appendices A through E)
- Part 3: Discusses supplementals, amendments, releases of contingent emergency funding, rescission proposals, and deferrals. (Sections numbered 110 through 112)
- Part 4: Provides instructions on budget execution, including guidance on the apportionment and reapportionment process (SF 132), report on budget execution and budgetary resources (SF 133), and a checklist for fund control regulations. (Sections numbered 120 through 140 and appendices F through I)
- Part 5: Covers Federal credit programs, including requirements related to the preparation of budget estimates and to budget execution. (Section number 185)
- Part 6: Describes requirements of the Government Performance and Results Act and tells you how to prepare and submit strategic plans, annual performance plans, and annual program performance reports. (Sections numbered 200 through 233)
- Part 7: Discusses planning, budgeting and acquisition of capital assets, and tells you how to prepare and submit information on new and past acquisitions. (Section number 300 and appendices 300A through 300B)
- Part 8: Provides a basic set of performance measures on management of physical and financial assets and require agencies to prepare and submit a self-assessment of how well they manage their assets. (Section number 800)

### How do I find information in the Circular?

At the beginning of the Circular there is a table of contents that identifies all the parts, chapters, sections and associated page numbers.

There is also a table of contents at the beginning of each section that identifies the subsections and exhibits contained in that section. We summarize major changes in policies and requirements at the beginning of the Circular. In addition, we describe the changes that affect each section at the beginning of that section and use vertical revision bars in the margins to highlight new requirements and significant changes. At the end of the Circular, there is an index. Following the index, there is a list of OMB circulars, memoranda, and bulletins and Presidential Executive Orders referenced in A-11. OMB circulars, memoranda, and bulletins, including Circular No. A-11, are available for viewing or downloading at the following Internet address:

[www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)

Normally, A-11 is fully revised annually. However, the guidance provided in the revised Circular is usually updated in the fall to reflect changes and clarifications since the full revision. If you are working with a paper copy of A-11 or CD ROM, please check the Internet to make sure you have the latest version and updates.

Presidential Executive Orders are available for viewing or downloading at the following Internet address:

[www.nara.gov/fedreg/eo](http://www.nara.gov/fedreg/eo)

This year, we have begun to enhance the search capabilities of the internet version of the Circular and added a number of hyperlinks designed to link the various parts of the Circular with each other and with other web sites. We expect it will take a year to complete this process.

### **Does this Circular apply to me?**

This Circular applies to all executive departments and establishments. In addition, some of the requirements apply to the legislative and judicial branches, to the District of Columbia, and to Government-sponsored enterprises.

If you want a modification to the requirements in this Circular, you must get OMB approval in advance.

### **When are the materials required by this Circular due?**

Different materials are due on different dates.

The initial submission of budget justification and other materials required under Part 2 is due **September 9** for Cabinet agencies and other agencies subject to executive branch review. Section [25](#) provides additional information on due dates for materials required in connection with the submission of budget estimates.

Materials required under Part 4 are due as follows:

- Initial apportionments—August 21
- Reapportionments—30 days after enactment of appropriations
- SF 133—quarterly, unless OMB requires a monthly report

### **How is the Circular organized?**

This year's version of the Circular differs from previous years' in that we have integrated the instructions on budget execution formerly included in OMB Circular No. A-34 into A-11. Following the table of contents, there is a table that crosswalks between A-34 and the corresponding sections in A-11.

We have placed related requirements together and presented requirements chronologically, where appropriate. For the most part, instructions related to budget formulation are included in Part 2 and instructions related to budget execution are included in Part 4. Because Federal credit programs cut across formulation and execution and tend to be of interest to a particular audience, those requirements have been consolidated into a separate part (Part 5). Requirements related to strategic plans and performance plans; acquisition of capital assets; and management of physical and financial assets are presented in Parts 6, 7, and 8, respectively.

Parts are divided into chapters. In some cases, the chapters are further divided into subchapters. The information in each chapter is organized into a series of sections that consist of consecutively numbered subsections. Sometimes, related sections are grouped together under unnumbered center headings to help you navigate through the Circular. Section numbers are not repeated between parts. We reserved certain section numbers for future use, so there gaps in the numbering scheme. Page numbers identify the section and page within that section.

**Does this Circular supercede Circular No. A-34?**

Circular No. A-34 has been rescinded.

**What common conventions does this Circular use?**

When the Circular refers to a specific year, assume it is a calendar year unless otherwise noted. The following phrases and abbreviations are used to identify specific fiscal years:

Fiscal Year	Description
Past year - 1 (PY-1)	The fiscal year immediately preceding the past year.
Past year (PY)	The fiscal year immediately preceding the current year; the last completed fiscal year.
Current year (CY)	The fiscal year immediately preceding the budget year.
Budget year (BY)	The next fiscal year for which estimates are submitted.
Budget year + 1 (BY+1) <i>through</i> budget year + 9 (BY+9)	The fiscal year following the budget year <i>through</i> the ninth fiscal year following the budget year.

Special budget terms, such as budget authority, obligations, and outlays, are defined in section [20](#).

In Part 2, the term *schedule* refers to a set of data within the MAX budget database that is complete in itself and describes a view or slice of the President’s budget. The data in many of these schedules is printed in the budget *Appendix*, in which case the data in a schedule for a budget account defines a printed table in the *Appendix*. Schedules are described in section [79](#).

**Who can answer questions about the Circular?**

The following table lists OMB organizational units with primary responsibility for certain sections of the Circular. Direct general questions on the instructions and underlying concepts to these units. Direct agency-specific questions on the application of these instructions, as well as on sections not listed below, to your OMB program examiner or Resource Management Office.

## LIST OF OMB CONTACTS FOR INFORMATION REQUIRED BY OMB CIRCULAR NO. A-11

Section No.	Description	OMB Contact	Telephone No.*
<b>PART 2</b>			
33.9	Agency motor vehicle fleet report	Justice/GSA Branch, Transportation, Commerce, Justice, and Services Division	395-3442
51.11	Justification of unobligated balances in credit liquidating accounts	Budget Concepts Branch, Budget Review and Concepts Division	395-3172
51.13	Information on geospatial data acquisitions	Interior Branch, National Resources Division	395-9180
52.4	Financial management budget justification	Financial Standards Reporting and Management Integrity Branch, Office of Federal Financial Management	395-3993
52.5	Report on resources for financial management activities	Federal Financial Systems Branch, Office of Federal Financial Management	395-3993
53	Information technology	Information Policy and Technology Branch, Office of Information and Regulatory Affairs	395-3785
54	Rental payments for space and land	Justice/GSA Branch, Transportation, Commerce, Justice, and Services Division	395-3442
55	Energy and transportation efficiency management	Energy Branch, Energy, Science, and Water Division	395-3164
56	Information on drug control programs	Transportation, Commerce, Justice, and Services Division	395-4892
57	Information on erroneous payments	Financial Standards Reporting and Management Integrity Branch, Office of Federal Financial Management	395-3993
58	Information on overseas staffing	State, USIA Branch, International Affairs Division	395-1483
84	Additional data on research and development	Science and Space Branch, Energy, Science, and Water Division	395-3935
100.3	Information on grants to State and local governments	Budget Analysis Branch, Budget Analysis and Systems Division	395-3945
100.4	Information on motor vehicles	Budget Concepts Branch, Budget Review and Concepts Division	395-3172
100.5	Information on relocation expenses	Budget Concepts Branch, Budget Review and Concepts Division	395-3172
100.6	Information on international travel	Budget Concepts Branch, Budget Review and Concepts Division	395-3172

---

<b>Section No.</b>	<b>Description</b>	<b>OMB Contact</b>	<b>Telephone No.*</b>
<b>PART 6</b>	Strategic plans, annual performance plans, annual program performance reports	Budget Concepts Branch, Budget Review and Concepts Division	395-3172
<b>PART 7</b>	Planning, budgeting, acquisition, and management of capital assets	Budget Analysis Branch, Budget Analysis and Systems Division	395-3945
—	MAX A-11 User's Guide	Budget Systems Branch, Budget Analysis and Systems Division	395-6934

---

\*Area code is 202