

# **CIRCULAR NO. A-11**

## **PART 8**

# **MANAGING FEDERAL ASSETS**



**EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET**

**JUNE 2002**



## SECTION 800—MANAGING PHYSICAL AND FINANCIAL ASSETS

**Table of Contents**

- 800.1 Introduction
- 800.2 What special terms must I know?
- 800.3 What is the purpose of this section?
- 800.4 Does this section apply to me?
- 800.5 Assessing physical asset management?
- 800.6 Assessing financial asset management

**Summary of Changes**

Adds a new section on managing physical and financial assets.

**800.1 Introduction**

At the end of FY 2001, the U.S. Government held assets carried at over \$900 billion on its balance sheet, including more than \$500 billion in physical assets, and more than \$400 billion in financial assets, of which over \$240 billion were direct loans or guaranteed loans receivable. Assets represent performance potential and capability, so it is important to manage their acquisition, retention, and disposal to get the maximum performance from our investment. It is important to avoid the acquisition and retention of unneeded or poorly performing assets, excess holding costs resulting from vacant and underutilized property, and the disposal of assets at below market values.

This section is designed to be a first step in the Administration's initiative to improve asset management. Benefits of improved asset management include reduced administrative costs, more efficient use of resources, and more accurate cost projections. Agencies should develop and use practices, analytical capabilities, and quantitative measures to help manage assets effectively and, where appropriate, to sell or otherwise dispose of underperforming or unneeded assets.

**800.2 What special terms must I know?**

- **Financial assets** consist of cash and other monetary assets and receivables held by the Federal Government. Examples of financial assets include direct loans, guaranteed loans acquired after default, cash balances, and accounts receivable.
- **Physical assets** consist of real and personal property owned by the Federal Government. Examples of real property include buildings and land. Examples of personal property include computer systems, motor vehicles, and office supplies.

**800.3 What is the purpose of this section?**

This section provides questions for agencies to use in conducting a self-assessment of their ability to manage their physical and financial assets. **Agencies are required to submit this self-assessment along with their budget submission on September 9, 2002.** Where weaknesses are identified in any area, the agency and the OMB representative with primary budget responsibility for the program should discuss planned corrective actions with milestone dates for completion.

There is no prescribed format for preparing the self-assessment; however, it should respond to each of the questions outlined in sections 800.5 and 800.6 below.

#### **800.4 Does this section apply to me?**

These instructions apply to all agencies that have financial and/or physical assets. This section supplements, but does not supersede, guidance found elsewhere on managing physical and financial assets in OMB Circulars A-11 and A-129 and the [Capital Programming Guide](#), a supplement to Part 7 of this Circular.

#### **800.5 Assessing physical asset management**

You should have a physical asset management process that:

- Adequately tracks real property assets through their respective life cycles;
- Determines whether an asset is being utilized properly; identifies assets suitable for disposal; and
- Provides accurate asset valuation information for financial statement purposes.

Your agency's self-assessment in the area of physical asset management should describe capabilities and current practices. The following statements and questions should be addressed in your self-assessment.

1. Agency employs property inventory and management information systems that incorporate the Federal Real Property Asset Management Principles (GSA Bulletin D-240).
  - A. Does your agency maintain accurate information on the location, size, and other relevant characteristics of the agency's real property assets?
  - B. Does your agency clearly define "utilized" and "underutilized" property and conduct portfolio analyses to classify properties into these categories?
  - C. Does your agency effectively restructure activities in "underutilized" properties to free up and dispose of excess property?
2. Acquisition and capital investment cost data in the agency's property management information system is linked to financial statements.
  - A. Do your agency's property management information systems provide information that can be used in the financial statements?
  - B. Are your agency's financial statements supported by or linked to the property management information systems?
  - C. Did your agency receive an unqualified opinion on its financial statements; was your agency cited for material weaknesses in areas related to physical assets? If weaknesses were cited, do you have improvement plans or efforts underway to address those weaknesses?
  - D. Is your agency routinely analyzing and reviewing financial data by performing trend analysis, developing ratios or relationships and benchmarking progress?
  - E. Does your agency have physical assets classified as non-operating, fully depreciated, and/or obsolete? Do you review the status of real property so classified?

3. Agency meets capital budgeting requirements outlined in this Circular (see especially Part 7) and the Capital Programming Guide, a supplement to Part 7.
  - A. Does your agency use Part 7 of this Circular and the Capital Programming Guide as a capital asset planning tool? Has the agency established a capital asset management process that meets the requirements of Part 7 and all four phases of capital asset management described in the Capital Programming Guide?
  - B. Where applicable, does your agency comply with the requirements of Part 7 of this Circular?

### 800.6 Assessing financial asset management

Good loan portfolio management is essential to ensure accurate cost estimation, minimize defaults, and maximize proceeds after default. OMB Circular A-129 provides additional guidance on portfolio management requirements and techniques. Where applicable, agencies should strive to minimize costs on “back office functions,” such as loan servicing and liquidation.

For many agencies, the Debt Collection Improvement Act of 1996 (DCIA) provided agencies with a number of tools to improve portfolio management and increase collections on delinquent debt. Among these tools are referral to Treasury for cross-servicing and tax refund offset, authorization to sell debt more than 90 days delinquent, and others. OMB Circular A-129 provides guidance on implementing the DCIA, and also provides that agencies should:

- Sell debt more than one year delinquent for which collection action has been terminated; and
- Consider selling performing debt (that which has not defaulted, or has defaulted but is now current).

For further guidance on implementing the DCIA, refer to OMB Circular A-129. For guidance on the budget treatment of loan asset sales, see section [185.7](#) of this Circular. Additional information is also available from the Treasury Financial Management Service’s web-site, at <http://www.fms.treas.gov/debt>.

Your agency’s self-assessment in the area of financial asset management should consider, along with the following, legislative requirements and Government-wide standards and guidance.

1. Agency has appropriate information systems for tracking loan portfolios
  - A. Do your agency’s systems meet the system standards for direct loans and loan guarantees? (Further information is available at [www.jfmip.gov](http://www.jfmip.gov).)
  - B. Does the agency’s systems provide necessary information for calculating subsidy estimates? (For further guidance, refer to the Government-Wide Audited Financial Statements Task Force on Credit Reform issue paper 96-CR-7, “Model Credit Program Methods and Documentation for Estimating Subsidy Rates and the Model Information Store,” available from OMB’s Budget Analysis Branch at (202) 395-3945. Refer also to the OMB Credit Subsidy Calculator and accompanying documentation, available from the OMB representative with primary responsibility for the program.)
2. Financial asset information is linked to financial statements

- A. Did your agency receive an unqualified opinion on its financial statements? Was your agency cited for material weaknesses in areas related to financial assets? If weaknesses were cited, do you have improvement plans or efforts underway to address those weaknesses?
  - B. Do your agency's systems provide loan portfolio information necessary to complete the financial statements?
  - C. Does your agency age its portfolios and calculate and track write-offs on a periodic basis?
3. Agency has conducted loan portfolio analysis to determine whether privatization of functions would produce greater efficiencies.
- A. Has your agency performed in-house portfolio analysis and/or utilized the services of a qualified financial advisor to analyze the portfolio(s) to determine whether delinquent and/or performing loan assets should be sold?
  - B. Has your agency analyzed loan management costs to determine whether outsourcing any functions such as servicing and liquidation would be cost-efficient? What were the results of these analyses?
4. Agency meets the requirements of the Debt Collection Improvement Act of 1996 and OMB Circular A-129 for loan portfolios and other debts, except where waivers have been granted
- A. Does your agency refer debt more than 180 days delinquent to Treasury or a Treasury-designated debt collection center for further collections action and resolution? If not, why not?
  - B. Has your agency begun selling debt more than 1 year delinquent and for which collection action has been terminated? If not, why not?

## INDEX

A	
A-11, Summary of changes.....	xxvii
A-11 purpose of.....	xxi
Accounting adjustments.....	71.9
Accounts, <i>See</i> Budget accounts.	
Accrued retirement and health costs.....	32.5
Acquisition of capital assets.....	Part 7
Acquisition workforce, training of.....	22.6
Activities, program:	
Allocation of expenses.....	82.2
Basis for classification and coding.....	82.2
In narrative statements.....	97.3
Activity structures.....	82.2
Actuals.....	82.17-82.18
Administrative control of funds.....	150
Administrative expenses:	
Credit reform.....	96.5, 97.6, 185.3 (a)
Limitations.....	81.4 (b), 82.14, 83.6
Advance appropriations.....	20.3-20.4, 31.1
Advance appropriations (baseline).....	80.3
Advance approval for changes and exceptions in Part I.....	25.3
Advance funding.....	20.3-20.4
Advances.....	20.13(b), 20.13(d)
Advisory and assistance services.....	83.7
Advisory committees.....	33.10
After budget decisions, materials required.....	100
Agencies the budget covers.....	10.4
Agency:	
Identification codes.....	Appendix C
Investment and debt.....	86.2, 97.6
IT investment portfolio.....	Exhibit 53
Operations in the absence of appropriations.....	124
Responsibility for over-expended/over-obligated amounts.....	35.1
Restructuring.....	51.5
Agency comments sheet.....	xxxiii
Aircraft, estimates for Government.....	33.8
Allocation accounts.....	71.6, 82.15, 86.1, 97.7
Allocation accounts, reports on budget execution.....	130.13
Allocation accounts (transfer appropriation accounts).....	120.19
Allocations, special instructions.....	82.15, 83.7, Exhibit 83C
Allowances.....	32.2
Alternative-fueled vehicles.....	33.9(b), 55.3(a)
Amendments.....	110
Appropriations language.....	Exhibit 110B
Definition.....	110.2
Materials required for Congress.....	110.4
Materials required for OMB.....	110.3
Program and financing schedule.....	Exhibit 110C
Annual energy management data report.....	Exhibit 55
Annual performance plans.....	Part 6
Basic requirements for resources-performance alignment and coverage in.....	221.1
Classified or other non-public appendices.....	222.5
Clearance and public availability of.....	223.2
Display of performance goals in.....	224.3
Fiscal year coverage.....	224.2
Format.....	222.2
Full cost.....	221.3
For FY 2004.....	224.1
General guidelines for content.....	222.1
"Getting to Green" on Budget Performance Integration.....	225
Guidelines on future resources-performance alignment in.....	221.2
Including goals for assessing program effectiveness.....	220.3
Means and strategies.....	220.4
Performance goals and indicators.....	220.3
Plan iterations.....	220.1
Reflecting prior/future year performance.....	221.4
Relationship between strategic plan and.....	222.4
Revised final annual plan.....	220.8
Timing of submission.....	223.1
Use of alternative form of measurement.....	220.6
Verification and validation of data.....	220.5
Annual program performance reports.....	230, Part 6
Agency plans and schedules for achieving an unmet goal in the future.....	231.5
Assessing completeness and reliability of performance data.....	231.7
Combining the accountability report and the.....	230.2
Comparing actual performance to performance goal target levels.....	231.2
Evaluating effect of past year performance on current performance.....	231.6
Format.....	231.10
Including trend data.....	231.8
Other features.....	231.9
Providing an explanation for non-achievement of a goal.....	231.4
Relationship between annual strategic plan:	
Combining the accountability report and.....	230.2
Performance plan and accountability report and.....	230.2
Required elements of an.....	231.1
Transmittal to President and Congress of.....	232
Unavailability of actual performance information.....	231.3
Anticipated supplementals, <i>See</i> Appropriations, supplemental.	
Antideficiency Act:	
Credit program violations.....	145.3
Definition.....	145.1
Fund control system and regulations.....	150.1-150.4
GAO reported violations.....	145.7
OMB suspected violations.....	145.8
Reporting violations.....	145.6
Requirements.....	145.1
Revolving fund violations.....	145.4
Sample violation letters.....	Exhibit 145A-145B
Title 31 of the US Code and, Crosswalk between.....	Appendix G
Types of violations.....	145.2
Violations.....	35.1, 145, 145.4
Violations of expired appropriations and closed accounts.....	145.5
Appendix, Budget.....	95.2
Applicability of instructions.....	25.1
Application of obligations.....	20
Apportionments, <i>See also</i> SF 132; SF 133.	
Apportionment/reapportionment process and requests.....	120
Approved before a continuing resolution.....	120.15

Available balances of budget authority 20.10, 20.13, 120.12  
 Basis of apportionment action ..... 120.4  
 Claims and judgments, exempted from apportionment 120.6  
 Continuing resolutions ..... 123  
 Under continuing resolutions ..... 123  
 Definition ..... 120.1  
 Exemptions from apportionment requirement ..... 120.6  
 Legality of using funds ..... 120.17  
 Multi-year apportionments ..... 120.9  
 Previously approved ..... 120.4  
 Procedures for requesting changes in levels or time periods ..... 120.11  
 Process ..... 120  
 Projects, distribution of apportionments by ..... 120.7  
 Purpose ..... 120.2  
 Reapportionment of multi-year apportionments ..... 120.9  
 Reappropriation, apportionment and reporting ..... 130.1  
 Time periods for apportionments ..... 120.9  
 Trust funds ..... 20.5  
 Types ..... 120.3  
**Appropriations:**  
 Advance ..... 82.3  
 Agency operating in the absence of ..... 124  
 Anticipated on SF 133 ..... Appendix F- Line 1.E  
 Appropriations to liquidate - debt, deficiencies, contract authority ..... 130  
 Available from subsequent year ..... 82.3  
 Available in prior year ..... 82.3  
 Balances ..... 82.3, 82.5  
 Contingent emergency ..... 111.1  
 Contingent emergency, release ..... 111.2  
 Deficiency ..... 82.3  
 Definite ..... 20.4(d)  
 Explanations ..... 96.7  
 Indefinite ..... 20.4(d)  
 Justification ..... 51  
 Loans, direct and guaranteed ..... 96.5  
 Multi-year ..... 31.7  
 Net (status of funds) ..... 86.6  
 Requests in thousands of dollars ..... 86.4  
 Special and trust fund ..... 86.6  
 Supplemental, anticipated for the current or budget year:  
     In budget schedules ..... 82.10, 110.3  
     Definitions ..... 110.2  
     Justification of ..... 51.10, 110.3  
     In limitations ..... 82.14  
     Materials required for Congress ..... 110.4  
     Materials required for OMB ..... 82.10, 110.3  
     Narrative statements ..... 97  
 Appropriations Committee, copies of SF 133 to... 130.2, 130.7  
 Appropriations language ..... 96  
     Authorizing legislation ..... 96.4  
     Budget amendments ..... Exhibit 110B  
     Changes in ..... 96.3  
     Credit programs ..... 96.5  
     Enacted for the current year ..... 96.1-96.2  
     Explanations of ..... 96.7  
     General provisions, print material submission..Exhibit 96B  
     To liquidate a deficiency ..... 82.7  
     Print material submission ..... Exhibit 96A  
     Supplemental language submissions ..... 96.2  
     Supplemental requests ..... Exhibit 110A  
     Supplementals, print material submission ..... Exhibit 96B

**Assets:**  
 Acquisition of capital assets ..... Part 7  
 Asset management ..... 800  
 Federal credit ..... 185  
 Financial assets ..... 800.2, 800.6  
 Financial management of assets ..... 52  
 Assumptions, basic ..... 30  
 Assumptions, economic ..... 30.3  
 Audited financial statements ..... 52.4, Exhibit 52  
 Authority to borrow ..... 20.4, 82.3  
 Authorizing legislation ..... 82.10, 96.4, 97.3  
 Automated budget submissions ..... 79  
 Automatic calculations ..... 81.2  
 Awards, cash incentive ..... 32.2

**B**

Balance sheet ..... 86.2, Exhibit 86B  
**Balances of budget authority:**  
 Antideficiency Act, definition ..... 145.1  
 Apportionment of available ..... 120.12  
 Cancellation of obligated/unobligated balances ..... 130.9  
 Contract authority ..... 86.7  
 Expired unobligated balances ..... 130.6  
 Obligated balances ..... 20.3, 20.4(g), 82.4  
 Unavailable collections ..... 86.6  
 Unavailable collections (OMB vs TCS) ..... 130.15(d)  
 Unexpended balances ..... 20.3  
 Unexpended balances on SF 133 ..... Exhibits 130C-130E  
 Unobligated balances ..... 20.4(f), 82.3  
 Unobligated balances in liquidating accounts ..... 51.12, 185.29  
 Baseline, definition of ..... 20.3  
**Baseline estimates:**  
 Advance appropriations ..... 80.3  
 Basic requirement ..... 80.1  
 Credit ..... 80.2  
 Credit programs ..... 80.2  
 Development of ..... 80  
 Direct spending ..... 80.4  
 Discretionary offsetting collections ..... 80.3  
 Discretionary spending and collections ..... 80.3  
 General rules ..... 80.2  
 Legislative proposals ..... 80.2  
 Mandatory collections ..... 80.5  
 In MAX schedules S and K ..... 81  
 Reductions, sequester ..... 80.2  
 Regulations ..... 80.2  
 Supplementals ..... 80.2  
 Supplementals, mandatory ..... 80.6  
 Supporting materials ..... 100.2  
 Benefit payments ..... 32.4, 33.11  
 Benefits, personnel ..... 32.4-32.5  
 Bonuses ..... 32.2  
 Borrowing authority ..... 82.3  
**Budget:**  
 Audits, effect of ..... 10.7  
 Budget data system ..... 79, Exhibit 79A  
 Concepts ..... 20  
 Congressional Budget Office, functions, responsibilities ..... 10.11, 10.13  
 Decisions ..... 22  
 Decisions, materials required after ..... 25.6  
 Definition ..... 10.1



Execution..... 15.4, 112, Part 4  
 General Accounting Office, functions,  
     responsibilities..... 10.12-10.13  
 GPRA, effect of..... 10.7  
 Information..... 10.3  
 Preparation..... 10.2  
 Process, overview..... 10.5  
 Terms..... 20.3  
 Treasury (FMS), functions, responsibilities..... 10.10  
 Budget, Office of Management and:  
     Determination of changes in the level or time period of  
         apportionments..... 120.11  
     Functions and responsibilities..... 10.8, 10.13  
     Notification to agencies of changes in exemptions from  
         apportionments..... 120.6  
     SF 133 supporting data..... 130.15  
 Budget account structure..... 51.4, 71.3-71.4  
     Advance approval of changes..... 71.4  
     Relationship of justification to..... 51.4, 71.3  
     Relationship of programs to..... Exhibit 51  
 Budget accounts:  
     Account level detail reporting..... 71.1  
     Account sequence in Budget Appendix..... 95.2-95.3  
     Budget Account Title file (BAT)..... 79.1  
     Clearing accounts, concept..... 20.11(e)  
     Definitions..... 20.11  
     Establishment of new..... 79.3  
     Relationship to Treasury accounts..... 71.2  
     Reporting information..... 71  
 Budget Appendix, print materials..... 95.4  
 Budget authority:  
     Amount of..... 20.4(d)  
     Analysis of..... 81  
     Authority to borrow..... 20.4, 82.3  
     Automatic calculations..... 81.2  
     Availability of..... 20.4 (c)  
     In budget schedules..... 81.2, 82.3  
     Contract authority..... 20.4, 82.3, 86.7  
     Definite..... 20.4 (d)  
     Discretionary..... 20.4 (e)  
     Gross budget authority and outlays..... 82.6  
     Indefinite..... 20.4 (d)  
     Limitations on..... 20.4(d)  
     Mandatory..... 20.4 (e)  
     Net..... 82.6  
     Reported on SF 133..... Appendix F- Line 1  
     Spending authority from offsetting collections..... 20.4 (b)  
     Summary of budget authority and outlays..... 86.8  
     Unobligated balance of..... 20.4 (e)  
 Budget authority and outlays, analysis of..... 81  
 Budget Enforcement Act:  
     BEA (BEACAT) estimates crosswalk..... Exhibit E6  
     BEA categories (mandatory, discretionary)..... 20.9 (a)  
     BEA category..... 79.3  
     BEA data classification..... 81.3  
     BEA questions and problems (BEACK01)..... Exhibit E1  
     Categories..... 20.9 (a), 81.3  
     Discretionary spending and collections..... 80.3  
     Exempt/sequestrable..... 81.3  
     Mandatory (BEACAT) estimates crosswalk..... Exhibit E6  
     Mandatory classifications (BEA)..... 20.9 (a)  
     Mandatory spending..... 20.9 (a)  
 Budget execution, *see also* Apportionments.  
     Apportionment/reapportionment process..... 120.1-120.20

Crosswalk from Circular A-34 to A-11..... xix  
 Investment transactions..... 122  
 Reports on SF 133..... 130, Appendix F  
 Service providers..... Appendix I  
 SF 132, apportionment and reapportionment  
     requests..... 120.21-120.40  
     SF 132, apportionment and reapportionment  
         schedule..... 121, Appendix F  
     Terms and concepts..... 20  
 Budget justification materials:  
     Analytical information required..... 51.8  
     Basic materials..... Exhibit 51  
     Congressional..... 22.3, 22.6  
     Erroneous payments..... 57.2  
     Financial management..... 52.4  
     Initial submission..... 51  
     Space budget..... 54.4  
 Budget laws, basic..... 15.1  
     Budget and Accounting Act..... 15.2  
     Budget Enforcement Act..... 15.3  
     Congressional Budget Act..... 15.3  
     Federal Credit Reform Act..... 15.6  
     Government Performance and Results Act..... 15.5  
 Budget plan schedule (Defense)..... 86.3  
 Budget preparation system, *See* MAX budget system.  
 Budget submissions:  
     General contents..... 25.5-25.6  
     Revisions after final budget decisions..... 100.1  
 Budgetary resources:  
     Available for obligation..... 82.3  
     Budget execution, report on SF 133..... 130, Appendix F  
     Definition of..... 20.3  
     Financial management activities..... 52.5-52.6, Exhibit 52A  
     Refunds receivable..... 20.13(c)  
     Reimbursements available for obligation..... 20.13(d)  
     Revolving funds..... 20.13(e)  
 Bureau identification codes..... Appendix C  
 Business-type statements..... 86.2

C

Canceled and expired  
     appropriations..... 20.4(c), 130.6-130.7, 130.9-130.10  
 Cancellation of obligated/unobligated balances..... 130.9  
 Capital assets:  
     Acquisition of..... Part 7  
     Capital asset plan..... Exhibit 300, Part 7  
     Cost, schedule, and performance goals..... 300.5  
     Definitions..... 300.4  
     Full funding of..... 31.4, 300.6  
     Leases..... 33.4, Appendix B  
     Physical assets..... 800.2, 800.5  
     Planning, budgeting and acquisition..... Part 7  
     Planning and investment control..... 31.4  
     Relationship to information technology  
         requirements..... 53, 300.9  
     Requirements..... 300.8  
     Scoring lease-purchases and leases of capital  
         assets..... Appendix B  
 Capital investment..... 82.3, Part 7  
 Capital leases..... Appendix B  
 Capital planning and investment control..... 31.8  
 Capital transfers..... 82.3  
 Cash-equivalent transactions..... 20.8  
 Changes, Summary of A-11..... xxvii  
 Character classification codes..... 84, Exhibit 84A

## INDEX

Research and development ..... Exhibit 84B  
Summary ..... Exhibit 84A  
Checklist for fund control regulations ..... Appendix H  
Chief financial officers, responsibilities ..... 52.2  
Chief of Mission ..... 58.1  
Circulars, list of ..... xxxi  
Citations, legal, in narratives ..... 97.3  
Citations, legal, on language submissions ..... 96.4  
Civil rights, considerations in agency estimates ..... 31.3  
Claims and judgments, exempted from apportionment ..... 120.6  
Classifications:  
  Activity ..... 82.2  
  Budget Enforcement Act categories (mandatory,  
    discretionary) ..... 20.9 (a), 81.3  
  Character classification codes ..... Exhibit 84A  
  Character classifications ..... 84  
  Functional classifications, definition ..... 20.3  
  Object classifications ..... 83  
  Receipt ..... 81.3, 81.4 (e), 84.3 (b), 84.4  
Clearance:  
  Accountability reports ..... 22.3  
  Budget materials ..... 22  
  Changes in President's budget ..... 22.4, 110.3  
  Press releases ..... 22.3  
  Testimony and communications with Congress ..... 22.2  
Clearing accounts ..... 20.11, 130.2(a)  
Closing accounts, canceling appropriations ..... 130.9-130.10  
Coastal Barrier Resources Act ..... 33.12  
Codes, account identification ..... 20.11, 79.2  
Codes, OMB and Treasury agency/bureau ..... Appendix C  
Cohort ..... 185.3 (c)  
Collections ..... 20.7, 35.5  
Collections, mandatory (baseline) ..... 80.5  
Commercial or industrial type activities ..... 31.9  
Committees, *See* Advisory committees.  
Communications-electronics systems, spectrum-  
  dependent ..... 33.18, 33.29  
Compensable days and hours ..... 32.2  
Compensable workyears ..... 86.1  
Compensation, personnel ..... 32.2  
Compensation cost-of-living adjustment (COLA) ..... 80.4  
Comprehensive income ..... 86.2  
Computer acquisitions and operations ..... 53, Part 7  
Computer materials ..... 79  
Concepts, budgetary ..... 20  
Congressional Budget Office ..... 10.5  
Congressional Budget Office, functions,  
  responsibilities ..... 10.11, 10.13  
Congressional budget process ..... 10.5  
Congressional consultation (strategic plans) ..... Exhibit 210A  
Congressional materials, OMB clearance ..... 22.3  
Congressional testimony and communications ..... 22.2  
Consolidated accounts and schedules ..... 71.8, 82.13, 97.7  
Construction programs:  
  Federal facilities ..... 33.1-33.3  
  Public works ..... 84.4, Part 7  
  Public works in District of Columbia ..... 33.28  
  Public works in National Capital Area ..... 33.28  
Consultants, special rates for ..... 32.2  
Contingent emergency funding, release of ..... 111.2  
Continuing resolutions,  
  Apportionments ..... 123, Exhibits 121D-121F  
Contract authority ..... 20.4, 82.3, 86.7

Index-4

Contractor accounting and reporting ..... 52.6, Exhibit 52  
Contractor claims ..... 33.13  
Coordination with other agencies ..... 33.27-33.30  
Coverage of, Reports on Budget Execution ..... 130.2(a)  
Credit, Discretionary (baseline) ..... 80.3  
Credit, summary of budget formulation requirements ..... 185.9  
Credit account (Schedule P) ..... 82.16  
Credit programs 33.14, 96.5, 97.6, 185, *see also* Federal credit.  
Credit programs (baseline) ..... 80.2  
Credit reform ..... 185  
Credit Reform Act, Federal ..... 15.6  
Credit subsidy calculation ..... 185.5  
Crosswalks:  
  Crosswalk between Antideficiency Act and Title 31 of  
    the US. Code ..... Appendix G  
  Crosswalk from Circular A-34 to A-11 ..... xix  
  Crosswalk from OMB agency/bureau to Treasury  
    codes ..... Appendix C  
  Crosswalk from the SF 133 to the P and F  
    schedule ..... Exhibits 130K, 130M  
  Crosswalk from the SF 133 to Treasury Combined  
    Statement ..... Exhibits 130J  
  Crosswalk to instructions previously included in OMB  
    Circular No. A-34 ..... xix  
  Mandatory (BEACAT) estimates crosswalk ..... Exhibit E6  
Current services, definition of ..... 20.3  
Current services estimates, *See* Baseline estimates.  
Current year data, reporting basis ..... 35.3

## D

Data, supporting for SF 133 ..... 130.15  
Date of submission, *See* Timing of submission.  
Debt collection ..... 800.6  
Debt instruments ..... 20.8  
Decisions, budget ..... 22  
Defaults, guarantee  
  claims ..... 185.2, 185.3 (b), 185.3(d), 185.3(k), 185.11  
Defense special budget plan schedule ..... 86.3  
Deferrals ..... 20.3, 112  
Deficiency appropriations ..... 82.3  
Definite appropriations ..... 20.4(d)  
Definite budget authority ..... 82.3(a)  
Deposit funds ..... 26.3, 130.2(a)  
Diagnostic reports ..... Appendix E  
Direct loans ..... 96.5, 97.6, 185, 185.3 (d)  
Direct obligations ..... 83.5  
Direct spending programs ..... 80.4  
Disbursement, definition of ..... 20.6  
Disclosure with respect to the budget ..... 22  
Discount rate ..... 185.3 (g)  
Discretionary classifications (BEA) ..... 20.9 (a), 80.3, 80.7  
Discretionary credit accounts (baseline) ..... 80.3  
Discretionary spending ..... 20.3, 20.9 (a)(b), 80.3, 81.3  
Discretionary spending and collections (baseline) ..... 80.3  
Discretionary spending and collections (BEA) ..... 80.3  
Distribution of budget authority and outlays ..... 82.13  
Drug control programs ..... 56

## E

E-government ..... 53  
Economic assumptions ..... 30.3, 185.3 (h)  
Economy Act:  
  Advances or reimbursements ..... 20.13 (d)

Reimbursable work with Federal agencies under . 20.13 (g)  
 Transactions..... 20.13 (f)  
 Edit checks..... Appendix D  
 Efficiency management, energy and transportation ..... 55  
 Electronic recordkeeping and transactions..... 31.8  
 Embassy personnel reporting..... 58.3  
 Emergency appropriations ..... 20.9 (b)  
 Emergency funding, contingent, release of..... 111  
 Employee travel, estimates for..... 33.25  
 Employment:  
     Definitions..... 32.1  
     Estimates ..... 32.2-32.3, 83.7, 86.1  
     FTE diagnostic report (CKFTEOBS) ..... Exhibit E3  
     Overseas ..... 58  
     In personnel summary ..... 86.1  
     Policies on ..... 32.2-32.3  
 Energy and transportation efficiency management,  
     reporting requirements..... 55  
 Entitlement authority ..... 20.3, 120.9  
 Environmental management ..... 31.2  
 Equal opportunity ..... 31.3  
 Erroneous payments..... 52.4, 57  
 Erroneous payments, information on accounts required to  
     report..... Exhibit 57A  
 Estimates and proposals, developing ..... 30-35  
 Exceptions to Part I Circular No. A-11, requests for ..... 25.2  
 Execution, budget ..... 15.4, 112, Part 4  
 Executive Branch review, agencies not subject to ..... 25.1  
 Executive budget formulation process ..... 10.5  
 Executive orders, list of ..... xxxi  
 Exempt/sequestrable . 81.3, *See also* Budget Enforcement Act.  
 Experts, special rates for ..... 32.2  
 Expired accounts..... 20.4(c), 82.2-82.6, 96.6  
     Downward adjustments in ..... 130.7  
     Reporting..... 130.2(a), 130.6-130.9  
     Upward adjustments in ..... 130.7  
 Explanation of print materials..... Exhibit 95  
 Explanations of appropriations language ..... 96.7

**F**

FACTS II ..... 20.3, 82.18, 130.2(c)  
 FACTS II, List of reporting providers ..... Appendix I  
 Family housing, estimates for construction of ..... 33.3  
 Federal Agencies' Centralized Trial Balance  
     System II..... 20.3, 82.18, 130.2(c), Appendix I  
 Federal credit ..... 185, 185.1,  
     Exhibit 185M-185BB, *See also* Credit programs.  
 Federal credit reform, *See* Credit reform.  
 Federal Credit Reform Act..... 15.6  
 Federal employee health benefits..... 32.5  
 Federal Employees' Retirement System (FERS)..... 32.2, 32.5  
 Federal Financial Management Improvement Act..... 52.2  
 Federal Financing Bank  
     transactions ..... 96.5, 185.3 (a), 185.3 (d), 185.11  
 Federal funds, Offsetting collections from..... 82.6  
 Federal funds, Receipts  
     classifications..... 81.3, 81.4 (e), 84.3 (b), 84.4  
 Federal housing ..... 33.3  
 Federal outlays, procedures for monitoring ..... 135  
 Federal payroll costs ..... 32.6  
 Federal securities, investments in . 20.12, 82.6-82.7, 86.2, 86.5  
 Feeder accounts for revolving funds ..... 71.7  
 FERS, *See* Federal Employees' Retirement System.  
 Final SF 133 reports..... 130.3, 130.3-130.9  
 Financial assets ..... 800.2, 800.6

Financial management..... 52, Exhibit 52A, Exhibit 52B  
 Financial statements ..... 86.2  
 Financial statements, Audited ..... 52.4, Exhibit 52  
 Financial systems ..... 31.8, 52.2-52.5, 53.3  
 Financial transfers object class..... 83.7  
 Financing, schedules of program and ..... 82  
 Financing accounts... 97.6, 185.3 (i), 185.11, Exhibits 185C-H  
 Flood plains, activities located in ..... 33.2  
 FMS 2108 (Year-end Closing Statement) ..... 130.15  
 Forecast assumptions..... 185.3 (j)  
 Foreign currencies, use of ..... 33.15  
 Format of SF 132 and SF 133 ..... Appendix F  
 Forward funding..... 20.3-20.4  
 Freedom of Information Act..... 22  
 FTE ..... 32  
     Approved estimates vs Schedule Q (CKFTE).... Exhibit E2  
     Average salaries (CKFTEOBS) ..... Exhibit E3  
     Basic justification materials ..... 51.1  
     Commercial..... 86.1  
     Inherently governmental ..... 86.1  
     Past year data ..... 35.2  
     Personnel summary (Schedule Q) ..... 86.1  
     Full funding..... 31.4, Part 7  
     Full-time equivalent employment, *see* FTE.  
 Functional classification..... 20.3, 79.3, 83.3,  
     Exhibit 79B-Exhibit 79.B  
 Fund control system and regulations ..... 150.1-150.4  
     Checklist for..... Appendix H  
     Federal Financial Management System Requirements  
         and ..... 150.6  
     OMB approval ..... 150.7  
     Relationship between my agency's management controls  
         and its internal and fund controls..... 150.3  
 Funds:  
     Characteristics of ..... 20.11  
     Deposit..... 20.11(f)  
     Federal, concepts ..... 20.11(c)  
     Trust, concepts ..... 20.11(d)  
     Type and codes ..... 79.3

**G**

Galley proofs, revising ..... Exhibit 95  
 Galleys, revising..... 95.6, Exhibit 95  
 General provisions, print material submission ..... Exhibit 96B  
 General rules ..... 80.2  
 General Services Administration (GSA), rental payments to 54  
 Geospatial data acquisitions ..... 51.13  
 GOALS ..... 130.2(c)  
 Government Corporation Control Act..... 97.6  
 Government equity, in business-type budget statements... 86.2  
 Government Paperwork Elimination Act ..... 31.8  
 Government Performance and Results Act..... 15.4-15.5  
     Agencies covered by ..... 200.3  
     Definitions ..... 200.2  
     Introduction..... 200  
 Government perquisites..... 31.5  
 Government-sponsored enterprises ..... 25.1, 86.2  
 Governmental receipts..... 79.3, 81.4 (e)  
 Grants management ..... 52.4, 53.1, 53.7  
 Grants to State and local governments ..... 84, 100.3  
 GSEs ..... 25.1, 86.2  
 Guaranteed loans..... 96.5, 97.6, 185  
 Guide to OMB Circular A-11 ..... xxxi

**H**

Health benefits, FERS ..... 32.5

Homeland security ..... 53.1, 53.9

Hospital care, reimbursements for ..... 33.6

Hourly rates ..... 32.2

**I**

Identification codes, account ..... 20.11, 79.2, Appendix C

Impoundment ..... 20.3, 112

Income, net, in statements of operations ..... 86.2

Indefinite appropriations ..... 20.4(d)

Indefinite budget authority ..... 82.3(a)

Industrial activities, compliance with Circular No. A-76... 31.9

Inflation, economic assumptions ..... 30.3

Information technology ..... 33.22, 53, Exhibit 53, Part 7

Infrastructure investment ..... 51.6

Initial budget submission:

Revisions to after final budget decisions ..... 100.1

What do I include ..... 25.4-25.5

Inpatient care facilities ..... 33.7

Interagency groups ..... 33.10

International travel ..... 100.6

Intragovernmental receipts ..... 79.3

Intragovernmental revolving funds, *See* Revolving funds.

Investments:

Federal securities ..... 20.12, 82.7, 86.2, 86.5

Non-Federal securities ..... 20.12, 86.2

Premium or discount on investments ..... 20.12 (b)

Spending, investment and non-investment ..... 84

Terms and concepts ..... 20.12

Transactions ..... 122

IT security ..... 53.7

**J**

Judgments, exempted from apportionment ..... 120.6

Judicial Branch ..... 25.1

Justification, basic materials ..... Exhibit 51

Justification of budget submission ..... 22.6, 51

Justifications, analytical material required ..... 51.8

Justifications, supplemental estimates ..... 110.3

**L**

Laboratories, estimates for ..... 33.1

Language, appropriations ..... 96.3

Laws, basic budget ..... 15.1

Lease-purchases ..... 20.8, Appendix B

Leases, operating ..... Appendix B

Leases of capital assets ..... 33.4, Appendix B

Legal citations ..... 96.4

Legality of using funds ..... 120.17

Legislation, authorizing ..... 82.10, 96.4, 97.3

Legislative Branch ..... 25.1

Legislative proposals ..... 79.2

Legislative proposals (baseline) ..... 80.2

Level of apportionments ..... 120.7

Life-cycle costing ..... 53.1

Limitation codes in MAX budget system ..... 81.4 (b)

Limitations (baseline) ..... 80.7

Limitations on credit programs ..... 81.4 (b), 85.10

Limitations on revolving and trust funds ..... 81.4 (b), 82.14, 83.6, 120.27

Line codes (Schedules A, S, R, K) ..... 81.4

Liquidating accounts ..... 20.3, 97.6, 185.3 (k), 185.12

Liquidating accounts, unobligated balances in ..... 51.12

Liquidation of contract authority ..... 82.3

List of FACTS II reporting providers ..... Appendix I

Loans:

Direct ..... 20.3, 96.5, 97.6, 185.3 (d), (*See* section 185).

Guaranteed ..... 20.3, 96.5, 97.6, 185, 185.3 (m)

Loan asset sales ..... 185.3 (l), 185.8

Loan terms assumptions ..... 185.3 (p)

Modifications of loans ..... 185.3 (r)

Subsidy data ..... 185.5

**M**

Mail, estimates for official ..... 33.16

Management information and issues:

Financial ..... 52

Management improvement ..... 31.8

Performance ..... 31.8

Mandatory (BEACAT) estimates crosswalk ..... Exhibit E6

Mandatory classifications (BEA) ..... 20.9 (a), 80.4-80.6

Mandatory spending ..... 20.9 (a)

Material required after passback ..... 25.6

Material weakness ..... 52.7

MAX budget system:

Agency use, cost distribution ..... 31.6

Character classification ..... 84.4

Edit checks ..... Appendix D

Line code changes ..... 79.5

Line numbers, summary of ..... 79.5, 81.4

MAX budget data ..... 79, Exhibits 79A-B

MAX line numbers ..... 79.5, 81.4 (e)

MAX schedules, *See* Schedules, MAX.

MAX schedules description ..... 79.5

Overview and summary ..... 79.5

Relationship to Appendix printing process ..... 95.4-95.6

System requirements ..... 79.1

Technical requirements ..... Exhibit 79A

Use of ..... 31.6, 79

Means of financing, definition of ..... 20.7(e)

Medical benefits, post retirement ..... 32.5

Medical care facilities ..... 33.7

Merged accounts ..... 71.7, 82.13, 97.7

Methodological assumptions ..... 185.3 (q)

Mid-session review ..... 10.6

Modifications of loans ..... 185.3 (r), 185.7

Motor vehicles ..... 33.9, 55.3, 100.4

Multi-year apportionments ..... 120.9

Multi-year appropriations ..... 31.7

**N**

Narrative statements ..... 97

Analysis of programs financed by multiple budget accounts ..... Exhibit 97

Citations, legal ..... 97.3

Consolidated schedules and merged accounts ..... 97.7

Credit ..... 97.6

Performance goals and indicators ..... 97.4

Revolving funds ..... 97.6

Transfers in the estimates ..... 97.7

National Science and Technology Council (Conduct of NSTC crosscuts) ..... 84.4

National security crosscut ..... 33.17

Negative budget authority ..... 80.3

Negative subsidies ..... 185.3 (t), 185.13

Net proceeds assumptions.....	185.3 (v)
Non-Federal securities, investments in .....	20.12
Non-pay, definition.....	81.3
Nuclear reactors .....	33.27

## O

Object class codes and titles .....	83.7, Exhibit 83A
Object class line numbers .....	83.7-83.17, Exhibit 83A
Object class prefix .....	83.5-83.6, Exhibit 83A
Object class schedules .....	Exhibits 83A-83C
Object classification for:	
Administrative expense limitations .....	83.6, 83.17
Advisory and assistance services.....	83.7
Allocations .....	83.4, 83.7, 83.17, Exhibit 83C
Definition of.....	83.1
Direct obligation.....	83.5
Education and training.....	83.11
Federal civilian retirement (CSRS).....	83.13
Financial transfers .....	83.7
Information technology .....	83.10
Intergovernmental Personnel Act .....	83.16
Intragovernmental transactions.....	83.15
Limitations on administrative et al .....	83.6, 83.17
Limitations on revolving and trust funds expenses.....	83.6
Military retirement.....	83.14
Overtime pay .....	83.7
Permanent change of station.....	83.9
Personnel compensation .....	83.7
Real property .....	83.12
Reimbursable obligations .....	83.5
Relocation expenses .....	83.9
Objects, distribution of apportionments by.....	120.7
Obligated balances.....	20.3, 20.4(g), 82.4
Obligations:	
Application of.....	20.5
Basis for apportionments and reports .....	120.4
In budget schedules .....	82.4
Certification.....	51.1
Incurred on SF 133 .....	130.5
MAX line numbers .....	82.2
By program activity.....	82.2
Reporting.....	82.2
Terms and concepts .....	20.5
Office of Management and Budget, <i>see</i> Budget, Office of Management and.	
Offsetting collections.....	20.7(c)
Automatic calculations .....	81.2
Classification .....	81.4 (c)
Discretionary (baseline).....	80.3
Estimates of.....	35.5
Line codes .....	81.4 (c)
To liquidate a deficiency .....	82.7
In program and financing schedules .....	82.3, 82.6
Receipt account data.....	81.3, 81.4 (e)
Spending authority from.....	20.13(a)
Offsetting governmental receipts .....	79.3
Offsetting receipts.....	20.7(c), 79.3, 81.4 (e)
OMB contacts .....	xxiv
OMB documents referenced in this circular .....	xxxix
One percent requirement.....	120.20
Operating leases.....	Appendix B
Operations, statement of.....	86.2
Outlays:	
Analysis of.....	81
Automatic calculations .....	81.2, 82.5

Calculations .....	81.2, Exhibits 81B-C
Concept of.....	20.6
Estimates of.....	35.6
Line codes .....	81.4 (d), 82.5
Procedures for monitoring .....	135
Rates .....	35.7, 81.2
Reporting .....	82.5-82.6
On SF 133 .....	130.5
Summary of budget authority and outlays.....	86.8
Outyear estimates .....	20.3
Outyear policy estimates .....	30.2
Over-expended/over-obligated amounts.....	35.1
Overseas employment .....	58
Overseas personnel costs.....	58.3
Overtime pay .....	32.2, 83.7

## P

P and F schedule, <i>See</i> Program and financing schedule.	
Passback, materials required after .....	25.6, 100
Past year data, reporting basis .....	35.2, 82.17
Pay, definition .....	81.3
Pay raises .....	32.2, 32.6
Pay rates, experts and consultants .....	32.2
PAYGO .....	20.3, 20.9 (c)
Payments between accounts, <i>See</i> Transfers.	
Payments from the public.....	20.13(h)
Payroll costs, Federal .....	32.6
Pension costs .....	32.5
Performance management .....	31.8
Performance measurement, annual plans, alternative form of.....	220.6
Performance measures, financial management.....	52.4
Performance of commercial activities .....	31.9
Performance plans, <i>see also</i> Annual performance plans.	
Performance plans, goals and indicators .....	31.8, 51.7, 97.4
Permanent change of station.....	83.9
Personnel compensation:	
Basis for estimates .....	32.2, 81.3
In object classification schedule.....	83.7
Pay in the baseline .....	83.8
Personnel estimates .....	32.2
Personnel summary .....	86.1
Physical assets .....	800.2, 800.5
Physicians comparability allowances, estimates for.....	32.2
Policies, basic.....	30
Policy, Administration .....	31
Policy estimates, budget authority, outlays, receipts .....	81
Pollution control and treatment, <i>See</i> Environmental management.	
Postage .....	33.16
Premium or discount on investments.....	20.12 (b)
Premium pay .....	32.2
Print materials .....	95, Exhibit 96A
Privacy policies .....	31.8, 53.1
Program accounts .....	185
Appropriations language.....	96.5
Data requirements .....	185.10
Definition .....	185.3 (w)
Narrative statements.....	97.6
Schedule P .....	Exhibit 185A
Schedule U .....	Exhibit 185B
Program and financing schedule .....	82
Automatic generation of data.....	Exhibit 82
Line numbers .....	79.5
Reconciliation of P&F schedule transfers .....	Exhibit E5

Refunds on schedule P..... 82.3  
 Schedule P ..... Exhibit 185A  
 Program evaluation ..... 51.9  
 Programs financed by multiple budget accounts,  
 analysis of ..... Exhibit 97  
 Projects, distribution of apportionments by ..... 120.7  
 Proposals, basis for ..... 30.1  
 Proprietary receipts ..... 20.7, 79.3, 81.3  
 Public enterprise funds, *See* Revolving funds.  
 Public works programs, *See* Construction programs.  
 Purpose of A-11 circular ..... xxi

**R**

Radio spectrum-dependent communications-electronics  
 systems..... 33.18, 33.29  
 Real property purchase ..... 33.5  
 Reapportionments ..... 120.1  
 Of multi-year apportionments ..... 120.9  
 Reapportionment process/requests ..... 120  
 Reapportionments and reporting ..... 130.1  
 Reappropriation, apportionment and reporting ..... 130.1  
 Reappropriations ..... 20.4 (h), 82.3  
 Receipts:  
 Account identification codes ..... 79.2  
 Baseline estimates ..... 81  
 Character classification ..... 84.3 (b), 84.4  
 Concepts ..... 20.7 (b)  
 Data classification ..... 81.3, 81.4 (e)  
 Establishing new accounts ..... 79.3  
 Estimates changes ..... 51.11  
 Estimates of collections ..... 35.5  
 Estimating problems (CKRCPTS) ..... Exhibit E4  
 General policies ..... 35.5  
 Governmental receipts ..... 79.3, 81.4 (e)  
 Offsetting receipts ..... 20.7(c), 81.4 (c)  
 Proprietary receipts ..... 79.3  
 Receipt account data ..... 81.3, 81.4(e)  
 Unappropriated receipts ..... 86.6  
 Reconciliations between Treasury and PY actuals in  
 Schedule P:  
 Criteria to suppress MAX A-11 edit checks ..... 82.20  
 Obligated balances ..... 82.20  
 Obligations ..... 82.20  
 Outlays (net) ..... 82.19  
 Unobligated balances ..... 82.20  
 Records storage ..... 33.19  
 Recoveries of prior year obligations ..... 130.6,  
*See also* Budgetary resources.  
 Reductions ..... 82.3  
 Reductions, sequester (baseline) ..... 80.2  
 Refunds:  
 Definition ..... 20.10, 20.13(c)  
 Net refunds ..... 20.13(c)  
 On schedule P ..... 82.3  
 On SF 132 and SF 133 ..... Appendix F-Line 3  
 Regulations (baseline) ..... 80.2  
 Reimbursable collections ..... 20.13(d), 71.5, 83.5  
 Reimbursable obligations ..... 20.3, 82.2(c), 83.5  
 Reimbursable work with Federal agencies  
 (Economy Act) ..... 20.13(g)  
 Reimbursements on  
 SF 133 ..... Appendix F - Line 3, Exhibit 130B  
 Relation of justification to account structure ..... 51.4, 71.3

Relocation expenses ..... 83.9, 100.5  
 Remedial environmental projects ..... 33.20  
 Rental payments for space and land ..... 54  
 Rental payments to GSA/others ..... Exhibit 54  
 Reorganizations ..... 82.11  
 Reporting, account level detail ..... 71.1  
 Reports:  
 Antideficiency Act violations, information required.. 145.6  
 Budget execution and supporting data ..... 130.15  
 Coverage of reports on budget execution ..... 130.2(a)  
 Deferral ..... 112.8, 112.18, Exhibits 112C, 112E  
 Federal outlays ..... 80  
 Rescission ..... 112.8, 112.18, Exhibit 112A  
 Supplementary ..... 112.10, 112.18, Exhibit 112E  
 On unvouchered expenditures ..... 140  
 Requirements for schedules R and K ..... 81.3  
 Rescission proposals and deferrals ..... 112  
 Rescissions ..... 82.3, 82.9, 112.1  
 Research and development activities ..... 84  
 Research and development character  
 classification codes ..... Exhibit 84B  
 Resources, analysis of ..... 51.3  
 Retirement costs ..... 32.2, 32.5  
 Revision of Treasury actuals ..... 82.22  
 Revolving funds ..... 20.13(e)  
 Feeder accounts ..... 71.7  
 Financial statements for ..... 86.2  
 Limitations on the use of ..... 82.14, 83.6  
 Narrative statements for ..... 97.6  
 Public enterprise  
 20.3, 20.11(b), 71.2, Exhibit 121G, Exhibit 130E  
 Violations of the Antideficiency Act ..... 145.4  
 Risk categories ..... 185.3 (y)  
 Rounding, rule for ..... 95.6 (d)

**S**

Schedules, MAX:  
 Schedule A (Budget authority and outlays-policy) 79.5, 81  
 Schedule C (Character classification) ..... 79.5, 84  
 Schedule D (Budget plan) ..... 79.5, 86.3  
 Schedule E (Financial-statement of  
 operations) ..... 79.5, 86.2, Exhibit 86A  
 Schedule F (Financial-balance  
 sheet) ..... 79.5, 86.2, Exhibit 86B  
 Schedule G (Direct  
 loans) ..... 79.5, 185.11, Exhibits 185D, 185J  
 Schedule H (Guaranteed  
 loans) ..... 79.5, 185.11, Exhibits 185G, 185K  
 Schedule I (Contract authority) ..... 79.5, 86.7  
 Schedule J (Status of funds) ..... 79.5, 86.5  
 Schedule K (Receipts data-baseline) ..... 79.5, 81  
 Schedule N (Unavailable collections) ..... 79.5, 86.6  
 Schedule O (Object classification) ..... 79.5, 83.7  
 Schedule P (Program and  
 financing) ..... 79.5, 82, 82.18, Exhibit 82  
 Schedule Q (Personnel summary) ..... 79.5, 86.1  
 Schedule R (General fund credit receipt  
 accounts) ..... 81.3, 95.4  
 Schedule R (Receipts data-policy) ..... 79.5, 81  
 Schedule S (Budget authority and outlays-  
 baseline) ..... 79.5, 81  
 Schedule T (Budget year appropriations  
 requests) ..... 79.5, 86.4, Exhibit 86C

Schedule U (Loan levels and subsidy).....	79.5, 185.10, Exhibit 185B
Schedule W (General fund credit receipt accounts).....	79.5
Schedule Y (Financing accounts-baseline).....	79.5, 185.11
Scope of the estimates.....	30.2
Scorekeeping guidelines.....	Appendix A
Scoring lease-purchases and leases of capital assets.....	Appendix B
Securities, Investments in Federal.....	20.12, 82.7, 122
Security policies.....	31.8
Sequestrable/exempt.....	81.3
Severance pay.....	32.2
SF 132, Apportionment and reapportionment schedule.....	121
SF 132, Format of.....	Appendix F
SF 133 (Report on Budget Execution):	
Certification.....	130.2(c)
Consistency with actuals reported to Treasury and in Budget.....	130.15
Copies to Appropriations Committee.....	130.2(8)
Crosswalk from the SF 133 to the P and F schedule.....	Exhibits 130K, 130M
Crosswalk from the SF 133 to Treasury Combined Statement.....	Exhibit 130J
Description of line entries.....	Appendix F
Final SF 133 reports.....	130.4-130.10
Format of.....	Appendix F
How to report.....	130.2(c)
Reimbursable work with Federal agencies (Economy Act).....	20.13 (g)
Reimbursements on.....	Appendix F - Line 3
Reporting on budget execution and budgetary resources.....	130
Transfers.....	Appendix F
Unfilled customers' orders on.....	Appendix F-Line 3.B
When to report.....	130.2(e)
SF 224 (Statement of Transactions).....	130.12, 130.15
Shared revenues, outlays for.....	84.4, Exhibit 84A
Source category code.....	79.3
Space, rental of, <i>See</i> Rental payments.	
Space and related requirements.....	33.21
Space budget justification.....	54.4, Exhibit 54
Special funds.....	20.11 (b)
Special schedules.....	79.5, 86
Spectrum-dependent communications-electronics systems.....	33.18, 33.29
Spending, direct.....	80.4
Spending, investment and non-investment.....	84
Spending authority.....	20.4(b)
Spending authority from offsetting collections.....	20.13(a)
Spendout, <i>see</i> Outlays.	
Standard general ledger (USSGL), definition.....	150.5
Statement of budgetary resources.....	130.15
Statement of operations.....	86.2, Exhibit 86A
Status of contract authority.....	86.7
Status of funds, schedule on.....	86.5
Statutory references, <i>See</i> Citations, legal.	
Strategic plans.....	Part 6
Consultation and outreach during preparation.....	212.2
External factors.....	210.6
Format and other content in.....	211.1
General goals and objectives in.....	210.3
Introduction to.....	210.1
Means and strategies in.....	210.4
Mission statement in.....	210.2
Preparation and transmittal of intern adjustments to.....	213
Program coverage in.....	211.2
Program evaluations in.....	210.7
Relationship between annual performance plans and.....	51.7, 210.5
Relationship to submission of annual performance plans.....	211.4
Time period covered by.....	211.3
Timing of submission of.....	212.1
Transmittal to Congress and OMB.....	212.3
Structural barriers.....	33.1
Style of budget presentation.....	95.6
Subfunctional classification.....	81.3, Exhibit 79B
Submission of budget materials.....	25.5-25.6
Subsidy calculation, credit.....	185.5
Subsidy data, credit.....	185.5
Subsidy reestimates.....	185.3 (x), 185.6
Summary and highlight statements.....	51.1
Summary of budget authority and outlays.....	51.1, 86.8
Summary of changes, A-11.....	xxvii
Supplemental appropriations.....	110,
<i>See also</i> Appropriations; Appropriations language.	
Supplemental requests, Appropriations language.....	Exhibit 110A
Supplemental requests, program and financing schedule.....	Exhibit 110C
Supplemental requests and amendments.....	Exhibit 110C
Supplementals, mandatory (baseline).....	80.6
Supplementals (baseline).....	80.2
Systems acquisition.....	33.22
<b>T</b>	
Tax expenditures.....	33.30
Tax provisions.....	33.23
Taxes and tax expenditures.....	33.23
Technical requirements for FY 2004 Budget.....	Exhibit 79A
Telecommunications systems.....	33.29, 53
Time periods for apportionments.....	120.11
Timing of submission:	
After passback.....	25.4
Erroneous payments.....	57.2
Financial management.....	52.8
Information technology.....	53.5
Initial OMB submission.....	25.4
Overview.....	10.5
Tort claims, estimates of.....	33.24
Transfers:	
Concept of.....	20.4 (j)
In the estimates.....	20.4(k), 82.12, 97.7
Between Federal accounts.....	35.4, 82.3, 82.11-82.12, Exhibit 20
Obligated balances on SF 133.....	Appendix F-Line 13
Reconciliation of P&F schedule transfers (TRANSFERS).....	Exhibit E5
Of resources.....	82.11
Responsibilities in reporting.....	35.4
SF 133.....	Appendix F
Unobligated balances on SF 133.....	Appendix F-Line 2.B
Transmittal codes.....	79.2, 79.4
Transportation and energy efficiency management, reporting requirements.....	55
Travel:	
Estimates for.....	33.25
Government.....	31.5
International.....	100.6

**INDEX**

---

Treasury Combined Statement..... 130.15  
Treasury Combined Statement, agreement with ..... 35.2  
Treasury debt buyback.....20.12 (a)  
Treasury (FMS), functions, responsibilities..... 10.10  
Trust funds:  
    Definition of..... 20.3, 20.11  
    Limitation on the use of..... 82.14, 83.6  
    Status of..... 86.5  
    Type..... 20.11(b), 79.3  
Types of apportionments ..... 120.3

**U**

Unappropriated receipts..... 86.6  
Unavailable collections, Schedule on ..... 86.6  
Unemployment compensation ..... 32.7  
Unexpended balance..... 20.3  
Unexpired accounts, reporting ..... 130  
Unfilled customers' orders on SF 133 ..... Appendix F-Line 3.B  
Uniformed Services medical benefits ..... 32.5  
Unit cost..... 30.5  
Unobligated balances, *See* Balances, unobligated.  
Unpaid obligations..... 20.4(g), 82.4  
Unrealized discounts..... 20.12 (d)

Unvouchered expenditures, reports on ..... 140  
US Standard General Ledger (USSGL)..... 82.18  
US Standard General Ledger (USSGL), definition ..... 150.5  
User charges (formerly user fees)..... 20.3, 20.7 (d), 31.10, 79.3, 81.3

**V**

Vacancies ..... 32.2  
Vehicles, motor ..... 33.9, 100.4

**W**

Warrant..... 20.3  
Water and sewer payments to the District of Columbia .. 33.26  
When to report, SF 133 ..... 130.2(e)  
Within-grade increases..... 32.2  
Work-out assumptions..... 185.3 (aa)  
Work process redesign ..... 51.5  
Workforce planning and restructuring..... 31.11  
Workload growth ..... 30.4  
Workyears, *See* FTE.



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A-25	User Charges.....	July 8, 1993
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11990	Protection of Wetlands, as amended	September 9, 1987
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**SUGGESTIONS FOR OMB CIRCULAR NO. A-11**

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