



# OFFICE OF MANAGEMENT AND BUDGET

## OMB Circular A-11 Update

*Preparing, Submitting, and Executing the Budget*

Presentation for the  
Department of the Treasury's  
2009 Year-End Closing Seminar

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# Agenda

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- FY 2009 Reporting
  - Classification of new gifts and donations
  - Returns of Cash Advances and Other Offsetting Collections
  - Tie Points between FACTS II and MAX A-11 data
  - Apportionments
  - Extended Disbursement Authority
  - Antideficiency Act Violations
- Advance Guidance
  - Realignment of the SF-132, SF-133 and P&F Schedules
  - Implementation Timing
- Key Dates for Agencies

# Classification of new gifts and donations

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- Current treatment  
(Governmental Receipts)
- New treatment (Business-like transactions or market-oriented activities with the public)
- Implementation Timing

(Section 20.7)



# Returns of Cash Advances and other Offsetting Collections

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- To return a cash advance or other offsetting collection received in a prior fiscal year, obligate and outlay the amount in the current fiscal year (Section 20. 11 and Appendix F).
- Agency Concerns
- Implementation Timing

# Tie Points between FACTS II and MAX A-11 data

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- Required additional P&F schedule lines to tie to amounts reported in FACTS II such as (Section 82.15):
  - Balance of borrowing authority withdrawn (-) (line 2270)
  - Special and trust fund receipts returned to schedule N (+) (line 2441)
  - Expired unobligated balance carried forward, start of year (special and trust funds) (line 2451)
  - Expired unobligated balance carried forward, start of year (special and trust funds) (line 2452)
  - Discretionary appropriation temporarily reduced (-) (line 4037)
  - Mandatory appropriation (previously unavailable) (line 6028)
  - Mandatory appropriation permanently reduced (-) (line 6035)
  - Mandatory unobligated balance permanently reduced (-) (line 6036)
  - Mandatory contract authority (line 6610)
  - Outlays from new discretionary authority (line 8690)
  - Outlays from discretionary balances (line 8693)
  - Total investments, start of year: Federal securities: Par value (line 9201)
  - Total investments, end of year: Federal securities: Par value (line 9202)
  - Total investments, start of year: non-Federal securities: Market value (line 9203)
  - Total investments, end of year: non-Federal securities: Market value (line 9204)

# Apportionments

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- Revises the requirements for reapportionments (Section 120.38)
  - Downward adjustments
  - Upward adjustments
- Apportionments and Continuing Resolutions (Sections 123.2 and 123.3)

# Extended Disbursement Authority

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Clarifies the treatment of unobligated balances for Treasury Appropriation Fund Symbols with extended disbursement authority.

(Section 130.12)



# Antideficiency Act Violations

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Clarifies that obligations and expenditures in excess of suballotments are violations of the Antideficiency Act.

(Section 145.1)





# Advance Guidance

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## Realignment of the SF-132, SF-133 and P&F Schedules

OMB is in the process of realigning the sections of the Report on Budget Execution and Budgetary Resources (SF 133), Apportionment and Reapportionment Schedule (SF 132), and Program and Financing schedule that share common data elements. This is being done on a phased basis, beginning with the SF 133, which will be prepared on the new basis for FY 2010. Agencies will switch to the new format when reporting first quarter SF 133s in January 2010. *For the remainder of FY 2009, agencies should continue to use the budget execution guidance contained in Part 8 of this Circular.* During the transition period, SF 133s and SF 132s will use different formats.

Advance guidance was first issued in May 2009. Updates were incorporated in OMB Circular No. A-11 that will be issued August 2009. The advance guidance reflects the realigned line entries on the SF 133.

(Part 9)

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# Advance Guidance (Continued)

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## Implementation Timing

- Solicit input from agencies and Treasury.....September 2008- Present
- Publish guidance in A-11.....May 2009
- Prepare draft reports in the new formats.... August 2009
- Switch to new format for reporting first quarter SF 133s (FY 2010).....January 2010
- Switch to new format for apportionments (carryover SF 132s).....August 2010
- Switch to new format for MAX A-11 data entry (FY 2012 Budget).....Fall 2010
- Publish the FY 2012 Budget using the realigned P&F schedule..... February 2011



# Key Dates for Agencies

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## FY 2011 BUDGET

<b>FACTS II closes for 4th quarter, FY 2009.....</b>	<b>October 19</b>
<b>FACTS II revision window opens .....</b>	<b>November 2</b>
<b>MAX database opens.....</b>	<b>November 2</b>
<b>Agency PY lock and FACTS II revision window closes.....</b>	<b>November 13</b>
<b>Receipt PY revision window closes.....</b>	<b>November 13</b>
<b>Economic assumptions released.....</b>	<b>November 19</b>
<b>Final Treasury PY outlay data (TCS) loaded into the MAX system for selected accounts.....</b>	<b>November 30</b>
<b>Agency baseline lock (discretionary and mandatory).....</b>	<b>December 14</b>

Refer to the Summary of Changes in Section 25 of OMB Circular No. A-11



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Questions?