

## GUIDE TO OMB CIRCULAR NO. A-11

### What is the purpose of the Circular?

Part 1: Provides an overview of the budget process. It 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 2014 Budget, including development and submission of performance budgets for FY 2014. A significant portion of this part focuses on the preparation of the budget *Appendix* and the related database. Detailed instructions for a number of requirements not directly related to the preparation and production of the budget are accessible through electronic links that are provided in section [25](#). (Sections numbered 25 through 95)

Part 3: Discusses supplementals and amendments, deferrals and Presidential proposals to rescind or cancel funds, and investments. (Sections numbered 110 through 113)

Part 4: Provides instructions on budget execution, including guidance on the apportionment and reappropriation process, a report on budget execution and budgetary resources (SF 133), and a checklist for fund control regulations. (Sections numbered 120 through 150)

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 under GPRA Modernization Act and the Administration's approach to performance management including a) requirements for agency strategic plans, annual performance plans and reports on a central website; b) Agency Priority Goals and Cross-Agency Priority Goals; c) reviews of agency performance; d) Federal Program Inventory; and e) elimination of unnecessary agency plans and reports. (Sections numbered 200 through 290)

Part 7: Contains supplementary materials. (Appendices numbered A through K and the Capital Programming guide)

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

The Circular groups related requirements together and presents requirements chronologically, where appropriate (e.g., instructions related to budget formulation are included in Part 2, and instructions related to budget execution are included in Part 4).

The information in each part is divided into chapters and, in some cases, subchapters. The chapters are organized into a series of sections that consist of consecutively numbered subsections. Section numbers are not repeated between parts. We reserved certain section numbers for future use, so there are gaps in the numbering scheme. Page numbers identify the section number and page within that section.

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.

OMB circulars, memoranda, and bulletins, including Circular No. A-11, are available for viewing or downloading at the following internet address:

<http://www.whitehouse.gov/omb/agency/default/>

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

<http://www.archives.gov/federal-register/codification/numeric-executive-orders.html>

The internet version of the Circular contains a number of hyperlinks that link the various parts of A-11 with each other and other websites.

Normally, A-11 is fully revised annually. In addition, the guidance 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, please check the internet to make sure you have the latest version and updates.

### What agencies are covered by the Circular?

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 an exception to the requirements in this Circular, you must get OMB approval in advance (see section [25.2](#)).

### 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. 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. You should 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.

**OMB CONTACTS**

<b>Section No.</b>	<b>Description</b>	<b>OMB Contact</b>	<b>Telephone No.*</b>
<b>PART 2</b>			
51.13	Justification of unobligated balances in credit liquidating accounts	Budget Analysis Branch, Budget Analysis and Systems Division	395-7224
51.18	Information technology investments	Office of E-Government and Information Technology	395-4927
51.18	Non-information technology investments	Office of Federal Procurement Policy	395-2181
51.18	Aircraft procurement	Office of Federal Procurement Policy	395-2181
52	Financial management information	Accountability, Performance, and Reporting Branch, Office of Federal Financial Management	395-3993
54	Rental payments for space and land	Transportation/GSA Branch, Transportation, Homeland, Justice, and Services Division	395-5704
<b>PART 6</b>	Performance management information such as agency goals, strategic plans, performance plans, and performance reports	Performance and Personnel Management Division	395-6591
—	MAX A-11 User's Guide	Budget Systems Branch, Budget Analysis and Systems Division	395-6860

\*Area code is 202

