November 14, 2008

MEMORANDUM FOR USERS OF OMB CIRCULAR NO. A-11

FROM:      Art Stigile
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We have updated the electronic version of OMB Circular No. A-11 to make some corrections and clarifications. The updated circular is available at the following internet address:

http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toch.html

The revised guidance:

- Adds MAX entries for liquidating balances in excess of contract authority and clarifies how unavailable balances of offsetting collections are calculated (82.7).

- Requires additional lines to tie to amounts reported in FACTS II (82.15).

- Clarifies the apportionment that applies during the expired phase (section 120.7).

- Clarifies that footnotes on the OMB footnote tab are the only operative footnotes for an approved apportionment (section 120.19).

- Allows agencies that administer the parent account to suballot to the child by Category C (section 120.20).

- Clarifies how OMB will indicate its approval of apportionments (section 120.36).

- Clarifies the time period to which amounts are automatically apportioned (section 120.38).

- Clarifies how program reporting categories fit into the apportionment process and the conventions in using footnote indicators (sections 121.2 and 121.12).
• Clarifies the use of line splits for adjustments to budgetary resources (Exhibit 121A and Appendix F).

• Makes corrections to the crosswalk related to cancellations of expired and no-year accounts (Exhibit 130K).

• Makes minor data corrections and drops the footnote referenced in financing account apportionment exhibits (exhibits 185C, O, P, and T).

• Updates Appendix D, MAX edit checks.

Paper copies of the revised sections will not be issued.