




EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

November 14, 2008

MEMORANDUM FOR USERS OF OMB CIRCULAR NO. A-11

FROM: Art Stigler 
Chief, Budget Concepts Branch

SUBJECT: Revisions to OMB Circular No. A-11 dated June 26, 2008

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_toc.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.