



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

November 10, 2011

MEMORANDUM FOR USERS OF OMB CIRCULAR NO. A-11

FROM: Art Stigile   
Chief, Budget Concepts Branch

SUBJECT: Revisions to OMB Circular No. A-11 dated August 18, 2011

We have updated the electronic version of OMB Circular No. A-11 to make some corrections and clarifications and to provide advance guidance related to changes in the format and line codes used for the “Change in Obligated Balance” sections of the SF 133 (Report on Budget Execution and Budgetary Resources) and the Program and Financing Schedule (MAX Schedule P). The updated Circular is available at the following internet address:

[http://www.whitehouse.gov/omb/circulars/a11/current\\_year/a11\\_toc.html](http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html)

The revised guidance:

- Updates the calendar of key dates for the FY 2013 Budget (section [25](#)).
- Updates the list of source category codes (exhibit [79B](#)).
- Updates guidance for reporting budget enforcement subcategories consistent with the discretionary spending limits and cap adjustments established pursuant to section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Control Act of 2011 (section [81.2](#)).
- Corrects the number of compensable days and hours shown for FY 2013 (section [85.5](#)).
- Clarifies the Category AB apportionment line numbers (section [120.9](#) and exhibit [121A](#)).
- Corrects the example that shows how to calculate budget authority under the historical seasonal rate of obligations (exhibit [123A](#)).
- Updates the link to the latest MAX edit checks ([Appendix D](#)).

- Clarifies that transfers of unobligated balances resulting from reorganizations or general transfer authority are reported as balance transfers ([Appendix F](#)).

The advance guidance ([Part 9](#)) on reporting the change in obligated balance covers A-11 sections [82](#), [86](#), [130](#), [185](#), and [Appendix F](#). These changes will be effective for first quarter FY 2012 FACTS II reporting in January 2012 and for reporting P&F data in the FY 2014 Budget. The advance guidance also establishes requirements for distinguishing between direct and reimbursable end of year unobligated balances ([Appendix F](#)).

Paper copies of the revised sections will not be issued.