OMB CIRCULAR NO. A–11

ANALYSIS OF CHANGES

Revised June 1998

Notes:

An electronic version of this circular is available on the internet from the OMB home page at: **"http://www.whitehouse.gov/WH/EOP/omb"**

A new address for the OMB home page will be available this summer: **"http://www/whitehouse.gov/omb"**

Vertical revision bars "|" are used in the margin to highlight new requirements and significant changes; the symbol "★ ★ ★" is used to indicate the deletion of significant portions of text.

Old Sec. No.	New Sec. No.	Change
10.3	10.3	Agencies' initial budget submissions are due September 14.
—	10.3	To the extent possible, agencies should refine their discretionary spendout rates in MAX by mid-December.
—	12.5(e)	Agencies are reminded of the OMB Circular No. A-25 requirement for a biennial review of user charges for agency programs.
—	12.5(x)	Agencies are required to budget for the costs of storing and servicing their temporary and inactive records and to reimburse the National Archives and Records Administration for these costs.
—	12.9(b)	Budget-related materials subject to OMB clearance include accountability reports and other financial management documents, when budget or policy issues are addressed.
—	14.2(i)	Refunds of receipts that result from overpayments are recorded as reductions of receipts; payments to taxpayers for tax credits are recorded as outlays.
14.3	14.3	The treatment of investments in U.S. and non-U.S. securities has been clarified.
14.3	14.3	The amortized portions of discounts and premiums are recorded as revenue or adjustments to revenue on the statement of operations.
15.4	—	The requirement for information on NPR targeted positions has been dropped.
15.5	15.4	Submissions on remediation plans are mandatory, when the agency head determines that financial systems do not comply with statutory requirements.
15.7	15.6	Agencies making rental payments to GSA or others in excess of $5 million annually are required to report on their space requirements and rental costs using a new format.
15.13	15.12	Requirements for reporting energy cost and efficiency data to OMB and the Department of Energy have been consolidated.
—	15.13	A requirement for information on relocation expenses has been added.
—	20.4	When requesting establishment of a new account, agencies are required to provide the BEA category and indicate whether any collections related to the account are user fees.
—	Ex 20A	A new exhibit describes the hardware and software required to support the MAX system.
—	Ex 20B	A new exhibit listing subfunction titles and codes is provided.

Old Sec. No.	New Sec. No.	Change
21.2	21.2	New BEA categories have been added for programs subject to highway and mass transit category spending caps (section 21.2).
—	21.2	Spending authority from voluntary offsetting collections from non-Federal sources and related outlays are classified as exempt from sequester.
—	21.3	The capability to generate discretionary outlays for certain programs separately from other programs within an account is described.
25.4	25.4	A new crosscutting R&D data requirement for the climate control technology initiative is identified and two others are dropped. Other definitions have been clarified.
—	Ex 25B	A new exhibit listing the entries used to report R&D data is provided.
31.5	31.5	Boilerplate appropriations language is provided for credit programs that reimburse the Federal Financing Bank.
		Guidance is provided on appropriation language requirements for programs that disburse over a period longer than five fiscal years.
32.2	—	The optional capability to assign codes to program activity lines in program and financing schedules for Government Performance and Results Act activities has been eliminated.
—	32.2	The standard line numbers and titles for program activity lines for credit program accounts are reprinted with program activity lines for noncredit accounts.
32.3	32.3	The requirement to identify separately uninvested amounts, invested balances at par, and unrealized discounts has been eliminated; agencies will continue to distinguish between balances of contract authority and other balances.
—	32.3	New MAX lines are provided for reporting non-expenditure transfers of spending authority from offsetting collections; offsetting collections that finance these transfers will be credited to the account that initially received the collection.
32.3–32.5	32.3–32.5	MAX lines related to orders on hand from Federal sources have been renamed to provide a better description of amounts to be reported; explanations of these entries have been clarified.
32.3, 32.7	32.3, 32.7	Rescissions and reductions pursuant to public laws enacted for the past year will be reported separately from the amount of budget authority initially appropriated.
—	32.3	Clarification is provided on budget presentation for cases where appropriations or spending authority from offsetting collections is used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.
—	32.10	A new section describes OMB and Treasury efforts to import data electronically into the past year column of program and financing schedules, effective for preparation of the FY 2001 Budget.
33.5	33.4	Credit definitions have been alphabetized and a definition of work-outs has been added.
33.5	33.4	The definition of modification clarifies that modifications include actions resulting from the exercise of agency administrative discretion if that action alters the estimated cost.
33.5, 33.6, 33.11	33.4, 33.5, 33.10	The accounting for negative subsidies has been changed, in most cases, from special fund receipt accounts to general fund receipt accounts.

Old Sec. No.	New Sec. No.	Change
33.10	33.9	The requirement to collect credit baseline data on agency debt held by FFB has been eliminated.
33.5, 33.11	33.4, 33.10	The accounting for pre-1992 loan modifications has been simplified by eliminating the indirect modification method and providing a simplified option for large volume modifications.
—	33.12	Credit agencies with over $100 million in loan assets are expected to sell assets more than one year delinquent.
35.4	35.4	All obligations in noncredit revolving funds should be classified as reimbursable.
35.5	35.5	Terminology used in object class definitions to describe information technology has been updated.
35.5	35.5	The definition of purchases of goods and services from Government accounts clarifies that purchases from State and local governments are excluded.
36.3	36.3	Statements of operations and balance sheets (MAX schedules E and F) are no longer required for wholly-owned Government corporations. For noncredit public enterprise and intragovernmental revolving funds, these schedules are optional at the discretion of OMB.
36.6	36.6	Information on the past year start-of-year balance in the schedule on unavailable collections (MAX schedule N) will be automatically loaded and can only be changed by OMB.
—	Ex 36.6	An exhibit has been added to clarify reporting requirements for the schedule on budget year requests in thousands of dollars (MAX schedule T).
40.2	40.2	The Report on Resources for Financial Management Activities (exhibit 40) requires data to be reported in millions of dollars.
40.3	—	Agencies are no longer required to submit Exhibit 40B, Report on Financial Management Systems.
—	42	Agencies are required to report data on information technology in a new format.
		Initial reports will be submitted as paper copies; revised submissions reflecting final budget decisions will be entered into MAX using a special MAX application.
47.2	47.2	Data on violent crime control programs will be reported in millions of dollars.
61A	61A	Appropriations language for emergency requests, including those with a contingency, have been revised.
Appendix B	Appendix B	Guidance is provided on scoring operating leases, and on the treatment of property taxes, renewal options, and cancellation clauses.
Part 2	Part 2	Instructions cover preparation and submission of updated and revised strategic plans and requirements for revised and final annual performance plans. Specific guidance is provided on the format and content of the FY 2000 annual plan. (See the summary of changes in Part 2 for a more detailed listing of the changes.)
Ex 300B	—	The ''Capital Asset Plan and Justification'' exhibit has been revised to collect information on large financial systems, integrate more fully OMB criteria for information technology acquisitions, and emphasize acquisition strategy.