

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 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 2027 Budget, including development and submission of performance budgets for FY 2027. A significant portion of this part focuses on the preparation of the Budget *Appendix* and the related database as well as sequestration. 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 25 through 100)

Part 3: Discusses supplementals and amendments, deferrals and Presidential proposals to rescind or cancel funds, and investments. (Sections 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 120 through 150)

Part 5: Covers Federal credit programs, including requirements related to the preparation of budget estimates and budget execution. (Section 185)

Part 6: Describes the Federal Performance Framework, detailing the Administration's principles and management approach for improving the organizational performance of Executive Branch agencies in order to deliver a more effective, efficient, and accountable government to the American taxpayer. Specific sections within [Part 6](#) provide information to support agency implementation activities for: public reporting; the President's Management Agenda (PMA); strategic planning; annual performance planning and performance reporting; priority-goal setting; data-driven performance and strategic reviews of programs, goals, and objectives; program and project management; customer experience and service delivery; and evaluation and evidence-building. (Sections numbered 200 through 290)

Part 7: Contains supplementary materials. (Appendices 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 address:

<https://www.whitehouse.gov/omb/information-resources/guidance/circulars/>

Past versions of Circular No. A-11 are available for viewing at the following MAX Community page:

<https://community-dc.max.gov/x/V45wkg>

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

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

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.

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](#).

The term MAX is often referred to throughout the Circular, unless otherwise stated this is in reference to MAX A-11 DE, for more information on the MAX.gov suite of applications please visit [here](#).

Who can answer questions about the Circular?

Reach out to your OMB program examiner or Resource Management Office.