



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

November 10, 1999

MEMORANDUM FOR RECIPIENTS OF OMB CIRCULAR NO. A-11

FROM: Edward M. Rea
Chief, Budget Concepts Branch

SUBJECT: Revisions to Part 1 of OMB Circular No. A-11, dated July 12, 1999

We have updated the guidance provided in the July update of Circular No. A-11 to reflect certain changes and clarifications. The revised guidance:

- Updates the Internet address for OMB circulars.
- Provides a separate line in the program and financing schedule for reporting the amount of contract authority not available for obligation because of a limitation in an appropriations act.
- Modifies reporting requirements related to the schedule on the status of funds.
- Updates the explanation of MAX edit checks.
- Corrects some typographical errors.

The attachment describes these changes and provides filing instructions for revised Circular No. A-11 pages.

Attachment

**DESCRIPTION OF REVISIONS TO OMB CIRCULAR
NO. A-11 (1999) AND FILING INSTRUCTIONS**

1. A-11 website (Guide to OMB Circular No. A-11, page xiv):

The correct Internet address for viewing or downloading OMB circulars is:

www.whitehouse.gov/OMB/circulars

We are not providing revised text; please make the appropriate pen-and-ink change to your copy of A-11.

2. Summary of MAX line code changes (section 79.5(b), page 163):

Report the indirect costs for R&D performed by colleges and universities on line 1442-01, not on line 1442-02.

We are not providing revised text; please make the appropriate pen-and-ink change to your copy of A-11.

3. Data on limitations, MAX schedules A and S (section 81.4 (b), page 185):

Budget authority is now classified as mandatory or discretionary, not as permanent or current. This section of A-11 should refer to mandatory budget authority, not permanent budget authority.

We are not providing revised text; please make the appropriate pen-and-ink change to your copy of A-11.

4. Program and financing schedule, MAX schedule P (section 82.4(b)):

We added line 4945 to report the amount of contract authority that is not available for obligation in a fiscal year because of a limitation in an appropriations act.

Replace old pages 209 - 210 with revised pages 209 - 210(a).

5. Program and financing schedule, MAX schedule P (section 82.7, page 222):

Offsetting governmental collections (line 8845) must come from non-Federal sources; do not include amounts from other government accounts.

This is only a clarification; we are not providing revised text.

6. Status of direct loans, MAX schedule G (section 85.10(d), page 315):

The table listing data requirements for MAX schedule G inadvertently dropped line 1290 (loans outstanding, end of year). This line is the sum of lines 1210 through 1264 and will be automatically generated by MAX.

We are not providing revised text; please make the appropriate pen-and-ink change to your copy of A-11.

7. Schedule on the status of funds, MAX schedule J (section 86.6):

MAX will not automatically generate all of the entries required for this schedule; you must enter data on cash balances, unrealized discounts, and outstanding debt to Treasury.

Replace old pages 345-348 with revised pages 345 - 348(a).

8. MAX edit checks (Appendix D):

We updated the explanation of MAX edit checks.

Replace old pages 425 - 446 with revised pages 425 - 446(c).