



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

November 21, 2025

CA-26-01

SUBJECT: Revised Submission Deadlines under Circular A-136, Financial Reporting Requirements

Controller Alerts are designed to highlight emerging financial management issues that may require agency attention or action. These Alerts are intended to inform the Chief Financial Officer (CFO) community of key issues where the Office of Management and Budget (OMB) believes further action may be warranted, but do not constitute official guidance or prescribe specific tasks for agencies beyond consideration of appropriate steps to address the issue.

The purpose of this Controller Alert is to inform Federal agencies of the revised submission deadlines for reports prepared in accordance with OMB Circular A-136, Financial Reporting Requirements, issued July 14, 2025.

Because of the 43-day Democrat-led government shutdown, the submission deadlines in Section I.5 of Circular A-136 were unachievable for most agencies. Therefore, OMB is revising the submission deadlines as set forth below.

The deadline for submission of complete drafts of agency financial reports (AFR), performance and accountability reports (PAR), and agency management reports (AMR) to OMB is revised to December 8, 2025. This will provide agencies up to 38 additional days from the original due date to complete the draft reports. Agencies should provide their draft audit report to OMB as soon as it is available.

The deadline for submission of final AFRs, PARs, and AMRs to OMB, the Department of the Treasury (Treasury), the Government Accountability Office (GAO), and the Congress—which should also be posted on agency websites with a hyperlink included on the agency homepage—is revised to close of business December 18, 2025. This will provide agencies up to 31 additional days from the original due date to complete the final reports. A Summary of Performance and Financial Information may also be posted at this time.

Questions about these deadlines should be directed to the contacts listed in Appendix B on page 117 of Circular A-136.

See Circular A-136, Section I.5, for further information on report submissions and other sections of A-136 for other financial reporting requirements, which remain in effect.

Consistent with the revised deadlines reflected above, the Department of the Treasury will issue guidance with revised deadlines for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) reporting and for agency deliverables for the *Financial Report of the U.S. Government*.

//s//

Margaret P. Pearson

Deputy Controller (Acting), OMB