



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT  
Washington, DC 20415

The Director

Friday, December 12, 2003

**MEMORANDUM FOR: Human Resources Directors**

FROM: Ronald P. Sanders  
Associate Director for Strategic Human Resources Policy

Subject: Computing Full Time Equivalent Employment on Standard Form (SF)  
113-G and Work Year and Personnel Costs Submissions

This memorandum rescinds guidance issued on October 3, 2003, directing agencies to compute SF 113-G and Work Year Personnel Costs (WYPC) full time equivalent (FTE) employment using the compensable hours published in the Office of Management and Budget's (OMB) Circular A-11. A number of agencies informed us they had systems enhancement and FTE calculation concerns about making this change.

Therefore, after consulting with OMB, we have determined that effective immediately; agencies should use 2,080 compensable hours to compute FTE employment as done in previous years.

If your agency has already submitted SF 113-G reports for fiscal year 2004 with compensable hours published in Circular A-11, we will convert your FTE and work year values to 2,080 hours with the information provided in column 1 of your SF 113-G submission. Or, you may resubmit your reports.

Although we will use 2,080 hours for SF 113-G and WYPC submissions in FY 2004, representatives from OMB, Federal agencies and OPM plan to meet in the spring to discuss current FTE requirements and how to implement new FTE reporting objectives.

We apologize for any inconvenience and believe this is the best way to address the concerns many of you have raised. Please contact Willie Powers at 202-606-2956 or by email at [wjpowers@opm.gov](mailto:wjpowers@opm.gov) should you have any questions or comments.