



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

May 17, 2005

MEMORANDUM FOR USERS OF OMB CIRCULAR NO. A-11

FROM: Art Stigile  
Chief, Budget Concepts Branch

SUBJECT: Revisions to OMB Circular No. A-11, dated July 2004 and updated November 17, 2004

We have updated the electronic version of OMB Circular No. A-11 to reflect changes in budget execution guidance.

These changes impact the apportionment schedule (SF 132) and Report on Budget Execution and Budgetary Resources (SF 133) formats that agencies and OMB will use in FY 2006. Because the SF 133 also represents the Statement of Budgetary Resources, one of an agency's financial statements, these changes address financial management and budget-related requirements. We are providing these changes in advance of the comprehensive A-11 update that OMB will issue in July to provide agencies as much lead time as possible to incorporate these changes into their FY 2006 budget execution processes.

The revised guidance:

- Identifies revised formats for the apportionment schedule (exhibit [121M](#)) and the Report on Budget Execution and Budgetary Resources (exhibit [130H](#)).
- Updates the line entry numbers and corresponding descriptions ([Appendix F](#)).
- Updates the SF 133 outlay formula that FACTS II uses as an accounting edit to check for the internal consistency of the SF 133 as it relates to the calculation of outlays (exhibit [130I](#)).

The updated Circular is available for viewing or downloading at the following Internet address:

[www.whitehouse.gov/omb/circulars/index-budget.html](http://www.whitehouse.gov/omb/circulars/index-budget.html)

Paper copies of the revised sections will not be issued.