



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

April 25, 2007

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 June 30, 2006 and updated
November 7, 2006

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 2008. They provide adjustment lines for the unobligated and obligated balances brought forward as of October 1. We are providing these changes in advance of the comprehensive A-11 update that OMB will issue in June to provide agencies as much lead time as possible to incorporate these changes into their FY 2008 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](#)).

The updated Circular is available for viewing and downloading at the following internet address:

www.whitehouse.gov/omb/circulars/index-budget.html

Paper copies of the revised sections will not be issued.