



THE DIRECTOR

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

May 27, 2003

CIRCULAR NO. A-11
Revised
Transmittal Memorandum No. 76

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Changes in FY 2004 budget execution guidance

OMB is revising Circular No. A-11 to reflect changes to the apportionment and budget execution reporting processes that agencies and OMB will use in FY 2004. We are disseminating these changes now to provide as much lead time as possible for agencies to incorporate these changes into their FY 2004 budget execution processes. These changes will also be incorporated into the comprehensive update for A-11 that OMB will issue in July.

The four revised sections [[120](#), [121](#), and [130](#) and [Appendix F](#)] are available for viewing or downloading at:

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

The changes do three things.

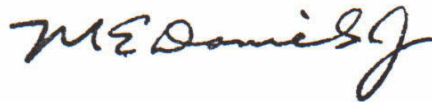
First, they create a mechanism for agencies to submit their budget execution reports by meaningful program categories. For example, a construction account may now report its obligations on a single line on the SF 133. Under the new proposal, the agencies could report obligations on two separate lines, one for major construction projects, the other for minor construction projects.

Recognizing that some agencies can handle this change more readily than others, the revised guidance suggests (and does **not** mandate) that meaningful program categories be programs evaluated using the Performance Assessment Rating Tool and/or programs published in the program by activity section in the Program and Financing Schedule of the Budget Appendix. Most importantly, the guidance provides latitude for agencies and OMB examining divisions to determine when, or **if**, to use these new categories in FY 2004 reporting.

Second, the changes allow automatic comparisons of apportioned amounts and obligations for Category B projects by making small format changes to the SF 132 and letter apportionment templates.

Third, there are several miscellaneous changes, which include: creating a new line for apportioning funds into future fiscal years; enforcing consistency between the SF 132 and letter apportionments; and, introducing line splits, which allow OMB and/or agencies to split an existing line on the apportionment into two or more pieces when it makes sense to do so.

Please direct questions regarding these changes to your OMB representative.

A handwritten signature in black ink, appearing to read "M E Daniels Jr", written in a cursive style.

Mitchell E. Daniels, Jr.
Director