

OMB CIRCULAR NO. A-34

ANALYSIS OF CHANGES

Revised November 1997

Notes:

*An electronic version of this circular is available on the internet from the OMB home page at:
“<http://www.whitehouse.gov/WH/EOP/omb>”*

Vertical revision bars “1” are used in the margin to highlight new requirements and significant changes.

Old Sec. No.	New Sec. No.	Change
11.5	11.5	Clarification on the timing of obligations for appropriated entitlements has been added.
12	Appendix C	This section has been incorporated into Appendix C.
21.1	21.1	A reference to OMB Circular A-127 has been added to provide further guidance on financial management systems.
—	Exhibit 22	A sample agency report to the President on Antideficiency Act violations is provided.
32.1	32.1	Clarification of the automatic apportionment of continuing resolutions has been added.
34.7	34.7	Guidance has been provided to address Federal employment data needs for agency apportionment requests.
35.1	35.1	Guidance has been provided to address amounts canceled under the Line Item Veto Act.
36	Appendix C	This section has been incorporated into Appendix C.
41.2	41.2	Separate budget execution reports for each Treasury account are required for consolidated apportionments.
43.1	43.1	Guidance has been provided to address amounts canceled under the Line Item Veto Act.
43.1	43.1	Lines 12 through 15 (the Relation of Obligations to Outlays) will be reported on each budget execution report.
43.4	43.4	A reference to Treasury guidance on the treatment of extended disbursement authority has been added to prevent premature cancellation of extended disbursement authority.
—	Exhibit 43E	A new exhibit showing the crosswalk between the S.F. 133 and the program and financing schedule has been added.
Exhibit 43D&E	Appendix C	Credit exhibits have been moved to Appendix C.
50	34.7	FTE Usage Plans may be required on a case-by-case basis rather than from all agencies.

Old Sec. No.	New Sec. No.	Change
—	Appendix C	Appendix C will be issued separately in November. It will consolidate all credit information in to a single location. Definitions and processes will be updated to reflect changes made to OMB Circular No. A-11, Preparation and Submission of Budget Estimates. Guidance will be updated to reflect amendments to the Federal Credit Reform Act. New narrative and exhibits will provide additional guidance for direct loans.