

OMB CIRCULAR NO A-34

ANALYSIS OF CHANGES

Revised October 1999

Notes:

*An electronic version of this Circular is available on the internet from the OMB home page at:
"http://www.whitehouse.gov/omb"*

Vertical revision bars "|" are used in the margin to highlight new requirements and significant changes.

Old Sec. No	New Sec. No	Change
11.2	11.4	Clarifies section on investments.
11.2	11.6	Clarifies the description of payments from the public.
--	11.12	Includes definitions of deposit funds and clearing accounts.
11.2	30	Guidance on apportionment of allocation (transfer appropriation) accounts has been moved from section 11.2.
31.3	31.3	Clarifies that when you apportion no-year and multiple-year funds into a subsequent year, the amount on line 1 will be the total available appropriation and that stub entries will be used under Category B to identify funds apportioned into the subsequent fiscal year.
32.2	32.2	The Federal Workforce Restructuring Act of 1994 is no longer a factor in determining the amounts available under continuing resolutions.
34.1	34.1	OMB will provide format guidance when alternatives to the SF 132 are required.
Exhibit 34	Exhibit 34	The sample FTE plan reflects the lack of employment ceilings.
35.1	35.1	Modifies line descriptions to focus on how they apply to different situations. This is intended to clarify previous concepts, not to modify them.
--	35.1, 41.3	Amounts on line 1 will include gross amounts of all appropriations, borrowing authority, and contract authority available and becoming available on or after October 1 st of the current fiscal year. This includes amounts provided by advance appropriations, forward funding and advance funding, amounts designated by the Congress as an emergency requirement but not yet so designated by the President, and appropriated receipts collected into accounts designated by the Treasury as available.
--	35.1, 41.3	Rescissions of any amounts entered on lines 1 through 4 will be entered on line 6.B, which is re-titled "Enacted Rescissions."

INSTRUCTIONS OF BUDGET EXECUTION

Old Sec. No	New Sec. No	Change
--	35.1, 41.3	Amounts of emergency appropriations that are not available because the President has not transmitted a budget request to the Congress will be entered as a negative amount on line 5.
--	35.1, 41.3	Amounts appropriated or collected as offsetting collections to liquidate contract authority will be entered as a negative amount on line 6D.
	35.1, 41.4	Line 2 will be used only to record unobligated balances that are available for obligation.
38	38	Converted the Rescission and Deferral Reports to a format more amenable to word processing applications.
39	39	A description of the treatment of immediately available appropriations is deleted because the concept is no longer used.
--	41	SF 133 reports for allocation accounts will be submitted separately.
43	41.2	SF 133 reports will be submitted through FACTS II instead of GOALS.
--	41.3	The treatment of appropriation to liquidate debt, appropriation to liquidate contract authority, and appropriation to liquidate deficiencies have been changed for consistency with the treatment in the President's budget.
--	41.5	The balances transferred or to be transferred will be listed in a footnote to lines 2B, 2C, and 13.
--	51.3	Departments that administer major financing accounts are required to submit detailed forecast reports in the format of Exhibit 51D.
--	51.5	Budget year monthly outlays estimates reporting periods have changed depending on the due date of the report.
--	Appendix C	Appendix C consolidates all credit information into a single location. Definitions and processes reflect changes made to OMB Circular No. A-11, Preparation and Submission of Budget Estimates. Guidance is updated to reflect amendments to the Federal Credit Reform Act. New narrative and exhibits provide additional guidance for direct loans.
--	Appendix D	Appendix D provides a listing of FACTS II reporting providers.