



THE DIRECTOR

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

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CIRCULAR NO. A-34
Revised
Transmittal Memorandum No. 16

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instruction on Budget Execution

OMB Circular No. A-34 provides guidance on how to request apportionments, report progress in carrying out spending plans, and meet other budget execution requirements. This Circular contains the following information:

- General information, terminology, and requirements.
- Apportionment and reapportionments.
- Reports on budget execution.
- Agency accounting and fund control systems.
- Other financial reports.

The Circular has been revised in response to requests for clarification and additional guidance. It reflects continued progress in making the treatment of budget formulation, budget execution, and financial reporting mutually consistent.

This revision is effective immediately and supersedes all previous revisions. This year, the Circular has been reorganized and rewritten using plain language. The analysis of changes highlights the substantive changes made since last year. A table is provided that crosswalks the old structure to the new structure.

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Director