



THE DIRECTOR

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

November 7, 1997

CIRCULAR NO. A-34
Revised
Transmittal Memorandum No. 14

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instructions on Budget Execution

OMB Circular No. A-34 provides instructions and guidance to agencies concerning apportionments and budget execution requirements. This revision is effective immediately and supersedes all previous versions. Significant changes are highlighted in the analysis of changes.

This circular has been revised in response to agency requests for clarification and additional guidance. For example, a new exhibit has been added to help agency staff crosswalk between the reports on budget execution (standard format 133) and the table presented in the Budget Appendix (the Program and Financing Schedule). And all credit information has been consolidated into an appendix, with additional examples and exhibits, that will be available in late November.

In addition, this revision eases agency reporting by replacing the full time equivalent (FTE) Usage Plan report for all agencies with a report required only if needed and on a case-by-case basis. It also requires quarterly, rather than annual, outlay reporting.

A handwritten signature in black ink, appearing to read "F. D. Raines".

Franklin D. Raines
Director

Attachment