

OMB CIRCULAR NO A-34

ANALYSIS OF CHANGES

Revised November 2000

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.

Sec. No.	Change
11.3	Incorporates the <i>reimbursable obligations</i> concept from Circular No. A-11.
12.2	Clarifies advances without orders deposit funds accounts.
20.1	Adds a definition of apportionment.
20.5	Bolds the text that states that all accounts must be apportioned.
20.8	Clarifies the difference between category A and category B apportionments.
21.13	Adds suggestions for expediting OMB approval of apportionments.
22.1	Clarifies that indefinite appropriations warranted are displayed on line 1A and anticipated indefinite appropriations are displayed on line 1E.
22.1	Changes lines titles and clarifies line descriptions of lines 2B and 2C.
22.1	Eliminates line C1 "Advance for anticipated orders" and the note not to use this line. Merges line C2 "Without advance" into line C "Anticipated rest of year."
22.1	Clarifies that amounts appropriated to liquidate contract authority and debt are shown on line 1A and subtracted on line 6E. Exhibit 22K added as an illustration.
30.1	The SF 133 title is changed from "Report on Budget Execution" to "Report on Budget Execution and Budgetary Resources" to emphasize that the SF 133 is essentially the same as the Financial Statements' Statement of Budgetary Resources.
30.2(c)	SF 133 reports are now available on the Internet at: www.whitehouse.gov/omb/reports .
Sections 30.3 and 30.4	Eliminates three lines: Line 3C1 "Spending authority for offsetting collections (gross): Anticipated for rest of year: Advance for anticipated orders", Line 14B2 "Obligated balance, net, end of period: Unfilled customer orders: Federal sources with advance", and Line 14B3 "Obligated balance, net, end of period: Unfilled customer orders: Non-Federal sources with advance."

Sec. No.	Change
30.3	Line 3C2 “Spending authority for offsetting collections (gross): Anticipated for rest of year: Without Advance” is now line 3C.
30.5	Line 14B1 “Obligated balance, net, end of period: Unfilled customer orders from Federal sources” is now line 14B.
30.3	Changes line titles and clarifies line descriptions of lines 2B and 2C.
30.3	Changes the description of line 5 for emergency contingent appropriations. Clarifies the description of line 5 for obligation limitations.
30.3	Changes the description of line 6D and 6E for appropriations to liquidate contract authority and appropriations to liquidate debt.
Exhibit 30L	Adds a new exhibit on trust and special funds with unavailable collections.
30.13	Clarifies reporting of allocation transfers.
50.5	Clarifies the relationship between accounting systems, internal control systems, and the U.S. Standard General Ledger (SGL).
50.6	Adds a reference to the Federal Financial Management Systems requirements that are issued by JFMIP.
60.13	Corrects discrepancy regarding apportionment action following enactment of rescissions.
70.2 (h), (j), (p), and (q)	Adds definitions for economic assumptions, forecast assumptions, loan terms, and methodological assumptions.
70.14	Provides guidance for calculating the execution subsidy cost rate.
70.15	Requires that agencies report subsidy cost for undisbursed loans as undelivered orders, not accounts payable.
70.17	Provides instructions for reporting non-subsidy cost collections.
70.22-70.26	Provides guidance on calculating interest expense and income.
80.3	Includes instructions and new exhibit for asset sales reporting.
80.6	Department of Agriculture is no longer required to submit a financing account report.