

## OMB CIRCULAR NO A-34

### ANALYSIS OF CHANGES

Revised November 2001

*Notes:*

An electronic version of this transmittal of Circular A-34 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
12.9	Corrects exhibit 12 where the nature of the transaction for non-expenditure transfers was printed twice: once for transfers, which was correct; again for allocation accounts, which was not.
22.1	Specifies that transfers of unobligated balances that result from legislation that changes the purposes for which the balances are available are treated as transfers of new budget authority (line 1D) and not as transfers of balances (line 2B) on the apportionment formats. This is consistent with section 82 of Circular No. A-11.
22.1	Clarifies that earned and collected spending authority from offsetting collections on line 3A1 that are used to liquidate contract authority should also be reported on line 6D, as a negative, to keep from double counting total budgetary resources on line 7 on the apportionment formats.
22.1	Clarifies that recoveries of amounts that were obligated against indefinite authority to borrow that was borrowed, should be used to pay back the borrowing and reported as a negative on line 6C on the apportionment formats.
22.1	Clarifies that recoveries of amounts that were obligated against indefinite authority to borrow that was not borrowed or unfunded contract authority should be withdrawn as a negative on line 6D on the apportionment formats.
22.1	Clarifies that recoveries of amounts that were obligated against indefinite contract authority that was funded should not be withdrawn on the apportionment formats. If the funded authority has not expired, the recovery is available for new obligations. If the funded authority has expired, the recovery is available for upward adjustments of valid obligations previously recorded.
22.1	Deleted the instructions for direct loan financing accounts on how to treat the subsidy from the program accounts on line 3 on the apportionment formats because more detailed instructions for credit accounts are in section 70.15.

Sec. No.	Change
22.1	Specifies that the amounts on Category B lines on the apportionment formats should be positive. However, Category A amounts may be negative in order to reduce the cumulative amount apportioned or to indicate a deficiency apportionment.
22.2	Adds a new section to describe the two apportionment formats which are now available as Excel spreadsheets: the SF 132 and the letter apportionment.
22.3	Provides an explanation and examples of amounts that are apportioned in addition to the amounts on the two apportionment formats.
22.4	Provides instructions on how to complete the Excel spreadsheet to prepare the SF 132.
22.5	Provides instructs on how to complete the Excel spreadsheet to prepare the letter apportionment.
22.6	Explains the treatments of a reappropriation of expiring fund balances on the SF 132, the SF 133, and the Budget.
22.7	Provides an explanation of the amounts that should be allotted.
30.3	Specifies that transfers of unobligated balances that result from legislation that changes the purposes for which the balances are available are treated as transfers of new budget authority (line 1D) and not as transfers of balances (line 2B) on the SF 133, Report on Budget Execution and Budgetary Resources. This is consistent with section 82 of Circular No. A-11.
30.3	Clarifies that earned and collected spending authority from offsetting collections on line 3A1 that are used to liquidate contract authority should also be reported on line 6D, as a negative, to keep from double counting total budgetary resources on line 7 on the SF 133.
30.3	Clarifies that recoveries of amounts that were obligated against indefinite authority to borrow that was borrowed, should be used to pay back the borrowing and reported as a negative on line 6C on the SF 133.
30.3	Clarifies that recoveries of amounts that were obligated against indefinite authority to borrow that was not borrowed or unfunded contract authority should be withdrawn as a negative on line 6D on the SF 133.
30.3	Clarifies that recoveries of amounts that were obligated against indefinite contract authority that was funded should not be withdrawn on the SF 133. If the funded authority has not expired, the recovery is available for new obligations. If the funded authority has expired, the recovery is available for upward adjustments of valid obligations previously incurred.

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Sec. No.	Change
30.3	Deleted the instructions for direct loan financing accounts on how to treat the subsidy from the program accounts on line 3 on the SF 133 because more detailed instructions for credit accounts are in section 70.15.
30.4	Specifies that for amounts exempt from apportionment, if, on the September 30 report there is a negative amount on line 10D on the SF 133, then the offset must be on line 9B or an apparent violation of the Antideficiency Act will have occurred.
30.15	Exhibit 30 M was added to illustrate ways to calculate specific lines in the Program and Financing Schedule using the information on the SF 133.
61.2	Exhibit 61 B was revised to illustrate the how to complete the Excel spreadsheet to prepare the SF 132 for a rescission proposal.
61.2	Exhibit 61 D was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for a deferral.
61.2	Exhibit 61 F was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for a revised deferral.
61.2	Exhibit 61 G was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for a deferral overturned by Congress.
61.2	Exhibit 61 H was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for a deferral initiated by Congress.
70.27	Exhibit 70 B was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the initial apportionment of a credit program account.
70.27	Exhibit 70 C was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the initial apportionment of a credit direct loan financing account.
70.27	Exhibit 70 D was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the initial apportionment of a credit guaranteed loan financing account.
70.27	Exhibit 70 F was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the reapportionment for modification of a credit program account.
70.27	Exhibit 70 G was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the reapportionment for upward reestimate of a credit program account.
70.27	Exhibit 70 H was revised to illustrate how to complete the Excel spreadsheet to prepare the SF 132 for the reapportionment for downward reestimate of a credit direct loan financing account.

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**FILING INSTRUCTIONS**

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Replace pages:	With pages:
21	21 Revised
49 through 74	49 Revised through 74B Revised
89 through 130	89 Revised through 130C Revised
157 through 164	157 Revised through 164 Revised
187 through 196	187 Revised through 196 Revised

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