



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. 15

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instructions on Budget Execution

OMB Circular No. A-34 tells you how to request apportionments, how to report your progress in carrying out your spending plan, and how to meet your other budget execution requirements.

This Circular has five major sections:

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

This revision is effective immediately and supersedes all previous versions. The summary of changes highlights the substantive changes made since the last issue.

This circular has been revised in response to your requests for clarification and additional guidance. This revision also includes changes that make the treatment of budget execution and budget formulation (OMB Circular A-11) consistent with each other. Other changes complement this year's implementation of the new Treasury data collection system (FACTS II). In addition, there is a new appendix that covers the requirements for credit programs, including examples and exhibits.

Jacob J. Lew  
Director