

Bulletin 97-01 is Memoranda 99-03 -- Technical Amendments to OMB Bulletin 97-01, Form and Content of Agency Financial Statements



THE DIRECTOR

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

November 20, 1998

M 99-03

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: G. Edward DeSeve /s/
Controller

SUBJECT: Technical Amendments to OMB Bulletin 97-01, *Form and Content of Agency Financial Statements*

1. **Purpose.** This transmittal memorandum contains technical amendments to OMB Bulletin 97-01, *Form and Content of Agency Financial Statements*. The purpose of these amendments is to address new standards and issues that have arisen since the issuance of Bulletin 97-01.
2. **Applicability.** The amendments to OMB Bulletin 97-01 apply to those entities listed in Appendix A and B of OMB Bulletin No. 98-08, *Audit Requirements for Federal Financial Statements*.
3. **Effective Date.** The amendments are effective with financial statements prepared for fiscal years ending on and after September 30, 1998.
4. **Revisions.** Replace original pages in OMB Bulletin 97-01 with the replacement pages and the Appendix attached to this memorandum (See the attached list of replacement pages).

5. **Inquiries.** Further information concerning this memorandum may be obtained by contacting the Office of Management and Budget, Office of Federal Financial Management, Washington, DC 20503, telephone (202) 395-3993.

6. **Copies.** Individual copies of this memorandum, as well as the amended version of OMB Bulletin 97-01, may be obtained from the OMB home page on the Internet at:

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