

SUMMARY OF CHANGES

Note: Vertical revision bars " | " are used in the margin of the Circular to highlight new requirements and significant changes.

Section No.	Change
20.3	Updates definitions of budget terms.
20.7	Classifies new gifts and donations of money to the Government as offsets to budget authority and outlays instead of as governmental receipts; existing receipts will be reclassified but the change may not be complete for the 2011 Budget.
20.11, App. F	Clarifies that returns of cash advances received in prior fiscal years are recorded as obligations and outlays in the current fiscal year.
25	Updates the schedule of key dates for the FY 2011 Budget; initial budget submissions are due to OMB by September 14, 2009.
31	Drops requirements pertaining to the MAX electronic network and performance of commercial activities that are no longer valid (old sections 31.8 and 31.11).
31.1, 51.1	Highlights budget justification guidance provided in OMB Memorandum M-09-20 .
32.1	Updates guidance on estimating the budget year pay raise costs.
32.3	Includes information on changes to the normal cost of retirement under FERS.
51.15	Updates for new requirements in the Inspector General Reform Act of 2008.
52	Aligns guidance for reporting information on Exhibit 52 with the instructions used in January, 2009 to collect financial management resource data.
53.6	Requires agencies to submit an initial draft of exhibit 53 to OMB by August 28, 2009. Draft exhibits must be submitted electronically via IT budget submission system.
53.10, exhibit 53	Simplifies exhibit 53 and drops 7 data columns.
79.2	Clarifies that PAYGO exempt portions of mandatory or revenue proposals should be reported under transmittal code 2 and adds new transmittal codes for adjustments to produce the BEA baseline and for overseas contingency operations.
80.1, 80.8	Explains how the Administration's baseline projection of current policy is developed and differs from the baseline rules in section 257 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Enforcement Act of 1990.
80.3	Explains how to calculate baseline estimates when Congress discontinues an advance appropriation and provides the funding for that advance in the current appropriation.
80.6	Describes the rules that apply to baseline estimates of governmental receipts.
81.2	Updates BEA data classifications and drops the third scorecard BEA data classification for mandatory and revenue proposals that are not scored as PAYGO; retains the third scorecard BEA data classification for net interest.
82.3, 82.7	Adds entries for reporting adjustments in foreign exchange valuation for the Exchange Stabilization Fund and limitations on obligations for the Transportation trust funds.
82.15	Requires additional lines to tie to amounts reported in FACTS II.
83.6	Drops the separate reporting requirement for obligations covered by statutory limitations.
83.7	Clarifies that payments for homeowners assistance are classified as grants, subsidies, and contributions in object class 41, even if paid to military personnel.

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Section No.	Change
84.4	Revises the definition of line 1463-xx, U.S. Global Change Research Program.
85.5	Updates compensable days and hours used in computing FTE.
112.7	Clarifies that enacted deferrals should be placed on line 5 of the SF 132.
113.1	Recognizes that the budgetary treatments described in this section may be superseded by statutory accounting requirements.
120.38	Revises the requirements for reapportionments; after the first apportionment for the fiscal year, downward adjustments of any amount of budgetary resources do not need to be reapportioned, unless specifically required by OMB. Clarifies that the authority to make upward adjustments to appropriated amounts applies only after the initial apportionment for the year.
Exhibit 121A	Adds “S” for “spending authority from offsetting collections” as an option for a line split value on line 6D: Permanently not available: Other authority withdrawn (-).
123.2, 123.3	Clarifies how OMB apportions funds under a CR and specifies that the CR automatic apportionment does not apply if the House or Senate bill provided no funding for an account.
123.8	Provides a rule of thumb for calculating the historical seasonal rate of obligations.
130.12	Clarifies the treatment of unobligated balances for Treasury Appropriation Fund Symbols with extended disbursement authority.
Exhibit 135A	Adds Federal Crop Insurance Fund (Department of Agriculture), Troubled Asset Relief Program and Housing and Economic Recovery Programs (Department of the Treasury), and the National Credit Union Administration.
185.3, 185.5	Updates guidance for discounting for credit programs estimating subsidy rates for cohorts after the budget year.
185.5, 185.24	Clarifies guidance for subsidy cost estimates where the borrower’s interest rate is indexed to a Treasury rate.
185.5	Clarifies requirement that agencies with non-standard terms and conditions on underlying loans need to consult with their OMB program examiner.
185.6	Clarifies requirement that both traditional and balances approach reestimates are required for each risk category/cohort, unless otherwise approved by OMB.
200	Drops references to the Performance Assessment and Rating Tool (PART).
200.4	Describes the alternative to the performance and accountability report.
210.1	Emphasizes the strategic plan’s role for presenting the agency’s most important performance goals over the planning horizon. Emphasizes personnel accountability for performance goals.
210.2	Distinguishes between strategy and means, explains the importance of both, and includes planned actions to implement and execute strategy in the strategies and means discussions.
220	Explains how GPRA and PARTWeb measures relate to the performance budget.
230.1	Allows agencies to produce either a consolidated performance and accountability report or a separate agency financial report and annual performance report.
230.2	Requires agencies to focus on trend data when preparing their annual performance report.
300.1	Notifies agencies of OMB’s intent to strengthen capital programming for non-IT acquisitions.

Section No.	Change
Exhibit 300	Reduces data requirements and targets them toward decisionmaking; drops references to the high risk list, management watch list, and management agenda; drops information requirements on architecture, IT security, and privacy.
Appendix B	Updates the thresholds for submitting leaseback proposals to OMB for review and specifies that if the terms of a lease contain an upfront, lump sum payment, only the amounts associated with special features or enhancements to meet the Government's needs can be removed from the agency scoring calculation.
Appendix F	Clarifies the treatment of excess amounts of spending authority from offsetting collection used to liquidate contract authority when the excess cash amounts are not available for new obligations;
Part 9	Provides advance guidance for FY 2010 on realigning the Report on Budget Execution and Budgetary Resources, SF 133 (sections 130, 185, and Appendix F). Agencies will switch to the new format when reporting first quarter FY 2010 SF 133s in <i>January 2010</i> .

