

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
20.13	Reminds agencies that authority to enter into a reimbursable agreement is not sufficient to allow you to record a budgetary resource against an account receivable with a non-Federal transaction partner absent additional express statutory authority and that advances and reimbursements from other Federal Government appropriations are not available for disbursement until received.
25.5	Requires a business case for the acquisition and maintenance of an aircraft. A new business case template tailored to the needs of the aircraft community has been developed for agencies to use to justify a budget request. Provides a link to the instructions which contain submission requirements, deadlines and exemptions.
31.5	Updates equal opportunity coverage to include pregnancy, gender identity, sexual orientation, genetic information, and any other non-merit-based factor.
31.9	Highlights financial systems guidance provided in OMB Memorandum M-10-26 and OMB Circular A-127.
32.1	Updates guidance on estimating the budget year pay raise costs.
32.3	Updates FERS retirement costs.
51.1, 51.7, 51.9	Updates requirements for agency strategic plans, annual performance plans, and annual performance reports pursuant to the GPRA Modernization Act of 2010.
51.18	Includes information on the requirements for justifying capital asset acquisitions and updates related reporting elements.
53	Section has been dropped. General requirements related to information technology investments are now covered in section 51.18; section 25.5 provides an electronic link to the specific reporting instructions.
79.3	Includes the guidance on using different transmit codes previously included in section 82.
Ex. 79D, Ex. 79E	Uses an exhibit to show examples of different account identification codes; drops the crosswalks between old and new line numbers in schedule X.
80.4	Clarifies the method for extending expiring mandatory programs with definite budget authority in the baseline.
80.6	Clarifies the policy treatment of excise taxes dedicated to trust funds that are assumed to continue in the baseline.
81, 82	Reorganizes the guidance for reporting policy and baseline estimates of budget authority and outlays and program and financing data (schedules A, S, and P) to clarify the relationship to schedule X.
81.2	Clarifies that amounts classified as civilian and military pay should include personnel compensation and benefits.
82.11	Requires additional lines to tie to amounts reported in FACTS II.
82.18	Consolidates budgetary resource line entries related to schedule P.
83.6	Adds a new object class code (11.6) for "Military personnel—basic allowance for housing." Clarifies that "Special personal services payments" (object class 11.8) include payments from the Working Capital Fund to the military personnel accounts to reimburse for work done by military personnel for the Working Capital Fund.

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Section No.	Change
	Changes the title of object class 25.2 to "Other services from non-Federal sources" and of object class 25.3 to "Other goods and services from Federal sources."
	Clarifies that only refunds of amounts collected by the Government in the previous fiscal year are reported as new obligations in object class 44; when the collection and payment is made in the same fiscal year, the amounts are netted.
84.3	Removes the memorandum R&D entries, formerly lines 1463-1467, from MAX schedule C; these data are now collected outside of MAX A-11 in an online MAX collect tool.
85.5	Updates guidance on validating FTE.
86.3, 86.4	Updates schedules J and N on a real-time basis and drops as separate MAX A-11 tabs; they can be viewed in a report available through MAX A-11 and will continue to print in the Budget Appendix.
120.9	Requires agencies to use a new Category AB when apportioning projects by fiscal quarter. Emphasizes that agencies must report obligations to FACTS II at the same level of specificity as the apportionment categories on the most recently approved apportionment.
121	Moves guidance on extensions of the availability of unobligated balances previously included in section 121.8; section 20.4(h) includes the definition of reappropriations, and Appendix F provides a description of unobligated balances and their application in the apportionment, SF 133, and schedule P.
121.1	Provides additional details on the apportionment format and includes the guidance on using footnote indicators, previously included in section 121.10.
121.9	System automatically adds an iteration number and last approval date to the apportionment.
123.13	Adds a new section to emphasize that agencies must reduce the amounts of existing obligations so that the agency's obligations do not exceed the amounts provided in the full-year enacted appropriations.
Ex. 123A	Updates instructions on how to calculate the historical seasonal rate of obligations under a continuing resolution.
Ex. 123B	Provides an example of how to calculate the amounts available for credit programs under a continuing resolution.
124.2	Clarifies the requirements for agency shutdown plans. Requires agencies to submit an update to the shutdown plan on file with OMB whenever there are significant changes in agency program activities or funding sources; at a minimum, agencies should submit updated plans to OMB every four years, starting August 1, 2014.
130.2	Increases the frequency of FACTS II/SF 133 reporting.
135.4, 135.7	Clarifies that asset sales are a category of large transactions with additional reporting requirements.
135.9	Clarifies that all exhibits should be included in the quarterly reports on outlays, as applicable, and additional reporting may be required for large transactions.
Ex. 135C	Adds a reporting format for large agency transactions.
185.5	Clarifies what is meant by "revolving" credit instruments.
185.10	Provides further information regarding the presentation of reestimates in schedule U.
185.11	Clarifies that lines G1111 and H2111 should not be used for programs without an explicit loan limitation provided in appropriations. Provides guidance on line 2265 Capitalized Interest, which is the amount of loan principal increased due to capitalized interest in schedule H.

Section No.	Change
Ex. 185A – 185CC	Updates exhibits to include additional transactions.
200.4	Describes the GPRA Modernization Act.
200.8	Describes changes in performance planning and reporting this year, such as how performance information will shift to a more dynamic, web-based format instead of delivering in print.
200.11	Includes performance planning and reporting timeline.
200.12	Defines performance terms related to the GPRA Modernization Act.
210.3 – 210.4	Describes new content and timeframes required in strategic plans according to the GPRA Modernization Act of 2010.
210.7 – 210.8	Describes electronic drafts and final delivery of plans to OMB via the MAX community.
210.11	Explains that agencies may update their strategic plan this year using an addendum.
220.7	Describes new content required in the annual plan according to the GPRA Modernization Act of 2010.
220.8 – 220.10	Explains how agencies designate low-priority program activities.
220.12	Describes electronic drafts and final delivery of plans to OMB via the MAX Federal Community.
230.2 – 230.3	Describes requirements for more frequent performance reporting according to the GPRA Modernization Act of 2010.
230.5 – 230.6	Describes electronic drafts and final delivery to OMB via the MAX community.
230.8 – 230.9	Describes new content required in performance reporting.
240	Describes requirements according to the GPRA Modernization Act of 2010 for providing a list of agency-proposed unnecessary, outdated, or duplicative plans and reports.
300	Section has been dropped. Requirements related to planning, budgeting, acquisition, and management of capital assets are now covered in section 51.18; section 25.5 provides electronic links to the reporting instructions and exhibits related to budgeting for investments in information technology, non-information technology capital assets, and acquisition and maintenance of aircraft.
Appendix F	Consolidates budgetary resources line entries in the FY 2012 SF 132s and SF 133s, and the FY 2011 actual column of schedule P (of the combined schedule X) in the 2013 Budget.
Appendix H	Recognizes that in some cases, agencies have OMB approved fund control regulations that use terms for subdivisions of apportionments that are different from the ones defined in Appendix H, but with equivalent meanings. In these cases, the agencies can continue to follow the OMB approved regulations.

