

SUMMARY OF CHANGES

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

Section No.	Change
20.3	Updates the definition of rebase to align with section 21.3.
20.5(d)	Aligns guidance referring to the timing of obligations for intragovernmental services with guidance on the timing of obligations for contractual services.
21.4	Update to reflect the statutory discretionary caps adopted in the Fiscal Responsibility Act of 2023 (Public Law 118-5) and to clarify that Administrative Pay-as-you-go, also adopted in that Act, is not related to Statutory Pay-as-you-go.
25.5	Updates the instructions related to the Motor vehicle fleet report, Business Case for Non-IT Capital Acquisition, and the Business Case for the Acquisition and Maintenance of Aircraft and dates in "Table 1: Contents of the Budget Request".
32.1	Provides guidance on provisional pay raise estimates for the FY 2025 Budget.
51.9	Includes updated guidance on Agency evidence submissions.
51.9	Requires Agency Evidence Submissions to include proposals to improve secure access to confidential statistical data.
54.6	Updates guidance language to address anticipated agency use of potential co-working space. These updates will help agencies refine estimates of GSA rent.
55.1	Updates the language to instruct agencies to begin their phased implementation of the Technology Business Management Taxonomy, Version 4.0 (TBM) Solutions layer.
55.2	Updates the language explaining why agencies must submit their IT portfolio data.
55.3	Updates the language describing the IT portfolio data agencies are required to submit.
55.6	Updates the Electronic Government (E-Gov) and Line-of-Business (LoB) initiatives table.
79.1	Clarifies that the OMB rounding rule guidance to round to the nearest even million applies only to numbers that are exactly mid-way between two millions.
79.4	Directs agencies to review their accounts' user charge classification and notify OMB of changes.
82.5	Encourages agencies to consult internal stakeholders when making changes to program activity, in order to maintain alignment with DATA Act reporting.
82.6(c)	Clarifies that the 1963-xx to 1966-xx lines are used to show limitations in trust funds, and that the discretionary 1966-xx lines should only be used to report discretionary limitations on mandatory contract authority, and the resulting discretionary outlays, in trust fund accounts in the Department of Transportation.
82.18	Adds memo lines for investments in non-Federal securities that are treated as means of financing. This will impact Railroad Retirement Board's National Railroad Retirement Trust account.
82.18	Consolidates unfunded contract authority memo lines 5050 thru 5053 to remove the distinction of unobligated/obligated balances and adds a new line for adjustment to unfunded contract authority carried forward, Oct 1.

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Section No.	Change
82.18	Adds outstanding debt memo lines to address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury. Only applies to special and trust non-revolving fund expenditure accounts (section
84.3	Clarifies technical guidance on entering character classification lines in MAX A-11 DE.
84.3	Clarifies language and requirements for reporting character classification when there are transfers.
84.3(g)	Removes reference that research and development spending should be consistent with financial reporting, as the requirements in OMB Circular A—136 Section II.4.10 and the Statement of Federal Financial Accounting Standards 8, Chapter 7 have been rescinded by the Federal Accounting Standards Advisory Board.
84.3(h)	Adds reminder to agencies that the R&D service contracts should follow acquisition guidance.
86.3	Updates schedule J contract authority lines 0088 and 8892 to remove the distinction of unobligated/obligated balances in an effort to reflect the consolidation of schedule X unfunded contract authority memo lines 5050 thru 5053.
86.3	Updates schedule J contract authority line 0088 to include new schedule X line 5051 adjustment to unfunded contract authority carried forward.
86.3	Adds schedule J fund balance in excess of liquidating requirements lines 0093 and 8893 to reflect changes in schedule X lines that address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury.
95.5	Adds guidance stating that the President's Budget should request discretionary appropriations under the account header where the funding will be executed.
95.9	Clarifies OMB policy on using the word permanent when proposing cancellations in appropriations language in the Budget.
100.2 , 100.3 , 100.6	Updates guidance to reflect the inclusion of statutory caps on discretionary spending.
120.4	Provides a link to the public website that holds OMB's approved apportionment documents.
120.19 , Ex-120A – 120V	Notes that the apportionment system will begin accepting apportionments that use the CGAC agency codes beginning in FY 2024.
120.29 , Ex-120S – 120V	Removes the requirement to have a separate allocation worksheet if you are using allocations in an apportionment and former exhibit 120S, "Allocation Accounts". Renumbers the subsequent Exhibits.
120.49	Updates when a reapportionment is necessary in order to adjust amounts apportioned in Category C.
120.49	Clarifies that the apportionment authority provided in section 120.49, which allows certain apportionment amounts to be adjusted without submitting a reapportionment, applies to upward adjustments when OMB apportions funds for two or more categories on the same apportionment and does not affect downward adjustments.
120.49	Adds guidance that an apportionment is not required to send funds back to Treasury.
123.1	Adds information on OMB's process to collect proposed anomaly information from agencies.
123.3	Updates link to OMB bulletin that apportioned the FY 2023 continuing resolution.
124.2	Reminds agencies to submit their updated lapse plans.

Section No.	Change
130.8 – 130.23	Reorders section 130 to combine guidance on the use of other authorities into its own subsection.
130.13	Modifies the table to address redistribution for collection of recoveries and refunds involving a closed Treasury Appropriation Fund Symbol during a canceled phase.
130.20	Clarifies the timing of adjustments between appropriations is permitted to occur close to or after the end of the fiscal year.
130.27	Adds guidance on the appropriate TAFS to request when an existing section 632(b) agreement is amended for a longer period of performance, and the amended period of performance falls within the period of availability of the initial funding obligated by the ordering agency for the initial 632(b) agreement.
130.28	Adds guidance on the appropriate TAFS to request when an existing section 632(b) agreement is amended for a longer period of performance and the ordering agency is utilizing a different TAFS than the one cited in the initial 632(b) agreement.
130.29	Adds guidance on the appropriate TAFS to request when executing either a Strategic Objective Agreement or Development Objective Agreement.
130.30	Adds guidance on the appropriate TAFS to request when for section 632(a) agreements, funds are transferred via non-expenditure transfers.
130.31	Adds guidance on the appropriate TAFS to request when for section 632(a) agreements between allocation accounts, funds are transferred via non-expenditure transfers.
Ex-1300	Adds a new exhibit on the relevant statutory language pertaining to the agreements pursuant to the Foreign Assistance Act.
135.9	Updates plan reporting timing to reflect timing of recent quarterly exercises.
Ex-135	Updates list of agencies/programs that are required to submit plans.
140	Removes the section on Unvouchered Expenditures, as the reporting requirement has been repealed by section 3003 of Public Law 104–66, as amended.
185.3 , 185.8	Clarifies that the treatment of administrative expenses of "delinquent" loans is identical to those of "defaulted" loans, but there may be instances in which specific statutory authorities and definitions may require consultation with the OMB representative.
185.10	Clarifies the description of budget authority for risk categories with both positive and negative subsidy loans. Eliminates the imprecise term "volume reestimate" without affecting the meaning of the section.
185.19	Clarifies that an updated apportionment is not required for additional borrowing authority when insufficient resources are available to pay interest owed to Treasury. Similarly, if the account has sufficient resources and must simply shift uses from one category B to another, no updated apportionment is necessary.
200	Updates that enable a longer-term planning horizon for agencies, identifying major milestones and submission timelines through calendar year 2024. The revised timeline covers development and publication of the FYs 2024-2025 APGs and Quarterly Progress Update Reporting; the FY 2025 APP/ FY 2023 APR; and associated Evidence Act deliverables. Section 200 also incorporates into guidance concepts, roles, responsibilities, and definitions related to organizational health, organizational performance, and frameworks for assessing organizational health and performance in the context of evolving work environments. Clarifies designation of Deputy Goal Leader(s) based on appointment type of the Goal Leader.

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Section No.	Change
210	Adds guidance to standardize and clarify the actions agencies may propose for modifying a plan or report because it outdated, duplicative, or unnecessary in support of the Elimination of Unnecessary Plans and Reports listing.
220	Adds a sub-section on Infrastructure Permitting and outlines requirements for goal-setting to track the performance and monitor progress of infrastructure permitting. Updates guidance in the Equity sub-section based on Executive Order 14091, Executive Order on Further Advancing Racial Equity and Support for Underserved Communities Through The Federal Government, including a revised definition of Equity, and resources to support the development of annual Equity Action Plans.
230	Updates guidance on the types of strategic objectives to incorporate mission-support / management-focused. Expands discussion on role of public participation and community engagement in development of strategic plans
240	Updates timelines to align the FY 2025 Agency Performance Plan (APP) with President's 2025 Budget. Adds guidance explaining how the Agency Performance Plan relates to agency assessments of organizational health and organizational performance, and incorporates reference to list of example indicators of performance goals for measuring, monitoring, and improving organizational performance and organizational health.
250	Updates planning milestones for developing the next two-year cycle of APGs covering FYs 2024-2025 in parallel with development of the 2025 President's Budget.
260	Adds guidance on establishing routines of data-driven performance reviews of frameworks for organizational health and organizational performance. Updates and streamlines submission requirements to OMB on agency findings and assessments from their internal strategic review of strategic objectives.
270	Adds guidance on the role of the PMPC in facilitating the coordination and promotion of agency P/PM learning opportunities.
280	Adds guidance addressing agency's ability to offer incentives when asking for customer feedback. Simplifies reporting requirements to focus on trust and drivers of trust, emphasizing data quality control and revised format. Creates a new section outlining the activities and responsibilities related to Life Experience projects.
290	Refines and updates prior guidance on how agencies make and publish off-cycle updates to Agency Learning Agendas and requirements for agency monitoring and reporting on progress implementing activities in the Learning Agenda and Annual Evaluation Plan.
Appendix F.3	Clarifies guidance regarding situations in which agencies should consider reporting amounts on line 1031 Other balances not available.
Appendix F.3	Adds a corresponding anticipated line 1069 Anticipated withdrawal for existing unpaid obligations for line 1047 Withdrawal for existing unpaid obligation in the budgetary resource section. This change only impacts with budget object class 41 and will be effective in FY 2025.
Appendix F.3	Modifies lines 1154 and 1254 Anticipated appropriations precluded from obligation to address anticipated appropriations only available for investment purposes. This will be effective in FY 2026.
Appendix F.4	Clarifies the applicability for budgetary accruals for financial statement purposes.
Appendix F.7	Adds memo lines for investments in non-Federal securities that are treated as means of financing. This will impact Railroad Retirement Board's National Railroad Retirement Trust account.

Section No.	Change
Appendix F.7	Consolidates unfunded contract authority memo lines 5050 thru 5053 to remove the distinction of unobligated/obligated balances and adds a new line for adjustment to unfunded contract authority carried forward, Oct 1.
Appendix F.7	Adds outstanding debt memo lines to address situations where an agency has fund balance in excess of liquidating requirements for authority to borrow from the US Treasury. Only applies to special and trust non-revolving fund expenditure accounts.
Appendix F.7	Modifies memo lines 5096 and 5098 Unexpired unavailable balance, SOY and EOY: Appropriations to incorporate unavailable unobligated balances of sequestered exercised borrowing authority in special fund expenditure accounts.
Appendix F.18	Modifies table to address no-year TAFS for adjustments to budgetary resources for indefinite appropriations derived from the general fund of the US Treasury.
Capital Programming Guide	Revises climate risk and sustainability language added in the 2022 update. These updates, consistent with last year's revisions, provide resources and references for agencies but do not introduce new requirements or guidance that has not already been issued elsewhere.

