

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
Guide to the Circular, 25.5, 31.1, 31.7, 51.1, 51.7, 51.3, 51.9, 85.3, and CPG	Updates references to Part 6, "The Federal Performance Framework for Improving Program and Service Delivery," to be consistent with updated guidance.
10.11, 10.12, 51.2, 51.13, 82.12, 112.10, 112.11	Updates guidance regarding the role of GAO as a Legislative Branch agency, whose opinions are non-binding on the Executive Branch and streamlines references to GAO throughout the circular. Fiscal guidelines for the Executive Branch are set by OMB and the Office of Federal Financial Management.
79.2, 95.3, 135.5, 135.6, 135.7, Exhibit 135, Appendix C	Updates references from "Other Independent Agencies" to "Other Agencies".
15.4	Updates to ensure consistency with the Impoundment Control Act.
20.3	Deletes the definition of impoundment to ensure consistency with the Impoundment Control Act.
20.3	Clarifies definition of "appropriation account" to underline the distinction between appropriation account, account, and TAFS.
20.4(b)	Clarifies the discussion of "forms of budget authority" to address frequent misunderstandings regarding the distinction between appropriations as a form of budget authority and appropriations as a legal concept (the means of providing budget authority).
20.4(i)	Expands the discussion of "rescissions and cancellations" to provide additional context and guidance on the difference between temporary and permanent rescissions.
20.4(j)(4), Exhibit 20	Expands the guidance regarding expenditure transfers to note that financial transfers between different funds groups do not create a legal liability on the part of the Government.
20.4(m)	Amends the definition of "transfer and merge" to incorporate situations in which legislation may direct specific execution.
20.10, 20.12	Clarifies guidance (including guidance regarding budgetary account receivables) for Treasury Appropriation Fund Symbols with negative Fund Balance with Treasury.
21.2	Clarifies that, while a budgetary score may be estimated at various points during the consideration of a piece of legislation, once enacted legislation is scored for the purpose of budget enforcement it is not re-scored.
22.6(b), 31.7	Removes reference to Evidence Act, M-13-13, "Open Data Policy - Managing Information as an Asset," which was rescinded and replaced with M-25-05, "Phase 2 Implementation of the Foundations for Evidence-Based Policymaking Act of 2018: Open Government Data Access and Management Guidance".
22.6(b)	Adds reference to the "Eliminate Useless Reports Act of 2024" which requires agencies to include a list of outdated or duplicative reporting requirements in annual budget justifications.

SUMMARY OF CHANGES

Section No.	Change
25.5 , 31.8 , 31.15 , 51.17 , App K , and CPG	Removes references to revoked E.O. 14008, "Tackling the Climate Crisis at Home and Abroad," E.O. 14057, "Catalyzing Clean Energy Industries and Jobs Through Federal Sustainability", and E.O. 14112, "Reforming Federal Funding and Support for Tribal Nations to Better Embrace Our Trust Responsibilities and Promote the Next Era of Tribal Self-Determination", as well as related OMB Memorandum M-24-03, "Advancing Climate Resilience through Climate-Smart Infrastructure Investments and Implementation Guidance for the Disaster Resiliency Planning Act".
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".
31.3	Removes guidance on equal opportunity conforming to E.O. 14151 "Ending Radical and Wasteful Government DEI Programs and Preferencing," E.O. 14173 "Ending Illegal Discrimination and Restoring Merit-Based Opportunity," E.O. 14281 "Restoring Equality of Opportunity and Meritocracy," among others.
31.3	Adds guidance to the requirement for agencies to submit a list of administrative actions with their Budget submission, consistent with Spring guidance.
31.7	Removes requirement to include contributions to E-Gov/Lines-of-business (LoB) initiatives and other shared service operations in estimates.
31.8(a)	Removes section 31.8(f) and merges guidance for real property acquisition with guidance for construction of Federal facilities.
32.3	Updates provisional FERS contribution rates for FY 2027.
32.5	Updates guidance on personnel vetting.
51.3 , 51.19	Conforming edits to section 55, "IT investments", removes IT Capital Planning and Investment Control Milestones and shifts to product-agnostic terminology.
51.9	Removes requirement of Evidence Submission as part of agencies' budget submissions.
51.22	Moves real property investment and sustainment guidance to a new section 56 (formerly section 51.22).
55	Updates language to more closely align with statutory requirements.
55	Removes language related to TBM Solutions Layer, Technology Modernization Fund project reporting, Electronic Government and Line of Business Initiatives, and IT Dashboard.
55.2	Updates the list of agencies that are required to submit their IT investment portfolio data.
56	Adds a new section on agency real property budget formulation guidance.
80.1	Clarifies baseline definition and requirements.
82.11	Narrows the scope of GTAS edit check exceptions whereby all non-expenditure transfers are compared to GTAS data.
82.18	Adds line "Withdrawal for existing unpaid obligations, expired accounts" (line 3013); amends line "Withdrawal for existing unpaid obligations, unexpired accounts" (line 3012) to limit to unexpired TAFS; and keep relationship between lines "Withdrawal for existing unpaid obligations (line 1047) and line "Withdrawal for existing unpaid obligations, unexpired accounts" (line 3012).

Section No.	Change
82.18	Adds memo lines "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, SOY" (line 5056) and line "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY" (line 5057) in schedule X. Adds and generates schedule N line 5097 ("Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance") by copying line 5057 and subtracting line 5056.
82.18	Adds line "Reappropriation (special or trust)" (lines 1107/1207) to address a reappropriation derived from special or trust fund receipts. Effective for FY 2025.
82.18	Clarifies the schedule X memo lines 5080 through 5084 also apply to the Department of Energy general fund expenditure accounts for appropriated debt.
82.18	Adds line "Borrowing authority (previously unavailable)" (line 1402) to address the availability of borrowing authority sequestered in a prior fiscal year that is determined to be available for obligation in the subsequent fiscal year. Effective for FY 2025.
82.18	Reduces data entry requirements for the schedule X/P unexpended balance memo lines (lines X-53xx).
85.3	Updates guidance on personnel estimates.
85.5	Updates guidance on FTE estimates.
86.3	Adds and generates schedule J line "Reimbursable unobligated and obligated balances, start of year" (line 0089) by copying schedule X lines "Reimbursable unobligated balance, start of year" (line 5312) and "Reimbursable obligated balance, start of year" (line 5332) with the opposite sign; and schedule J line "Reimbursable unobligated and obligated balances, end of year" (line 8895) by copying schedule X line "Reimbursable unobligated balance, end of year" (line 5322) and "Reimbursable obligated balance, end of year" (line 5342) with the opposite sign.
86.3	Adds and generates schedule J line "Fund balance in excess of liquidating requirements, SOY: Authority to borrow" (line 0090) by copying schedule X line "Fund balance in excess of liquidating requirements, SOY: Authority to Borrow" (line 5083) with the opposite sign; and schedule J line "Fund balance in excess of liquidating requirements, EOY: Authority to borrow" (line 8894) by copying schedule X line 5084 with the opposite sign.
86.4	Adds and generates schedule N line 5097 ("Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance") by copying schedule X line 5057 and subtracting schedule X line 5056.
86.4	Adds and generates schedule N line "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY (-)" (line 6011) by copying the new schedule X memo line "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY" (line 5057), but with the opposite sign.
86.4	Updates the title/description to the schedule N line "Unliquidated contract authority, end of year balance" (line 6010) and the description to "Uncommitted trust fund receipt balance" (line 6099). Modified the descriptions to both lines to address "Fund balance in excess of liquidating requirements" for unfunded contract authority and the applicability to specific trust fund expenditure accounts (i.e., Department of Transportation Airport and Airway trust fund, Department of Transportation Highway trust fund, and International Assistance Programs Foreign Military Sales trust fund).
86.4	Adds line 7010 ("Appropriations, appropriations to liquidate contract authority, and unfunded contract authority in excess of trust fund receipt balance") in schedule N.

SUMMARY OF CHANGES

Section No.	Change
95.5, Exhibit 95B	Incorporates existing guidance for drafting appropriations language and provides citation guidance to ensure consistency.
100.3	Removes references to the Fiscal Responsibility Act of 2023, P.L. 118-5, and the Analytical Perspectives (AP) volume of the President's Budget.
100.3, 100.5, 100.6	Clarifies discretionary sequestration guidance when discretionary caps are in place under BBEDCA.
112.2, Exhibit 112A, Exhibit 112C	Revises section on deferral and rescission proposals under the Impoundment Control Act and aligns exhibits with the formatting of more recent rescission proposals.
112.5 through 112.17	Removes sections 112.5, "What apportionment action is required when a rescission is not enacted?", 112.16, "What apportionment action is required when a deferral is disapproved?", and 112.17, "How do I treat proposals to rescind budget authority that is also subject to a limitation in a trust or revolving funds?" and renumbers the subsequent sections.
112.17	Adds a new section on formula grant funds eligible to be deferred or proposed for rescission under the Impoundment Control Act of 1974.
120.2	Removes the reference to "OMB Deputy Associate Director (or designee)".
120.2	Updates the description of "Exception apportionment" to include the correct reference to section 123.16 for additional guidance.
120.5	Clarifies that transfer-only TAFS are "exempt" from apportionment pursuant to 31 U.S.C. 1512 rather than under 31 U.S.C. 1516.
120.39	Deletes the reference to approving an apportionment by telephone to be consistent with section 120.16 wording.
120.41	Revises the automatic apportionment authority following newly enacted full-year appropriations to apportion amounts necessary, not to exceed 8.22% of the full year amount, for salaries and expenses, emergencies involving the safety of human life or the protection of property, and other payments that are obligated as a matter of law for the first 30 calendar days beginning with the date of enactment and eliminates the recurring apportionment after the initial 30 days.
120.49	Clarifies that upward adjustments not requiring additional apportionment action as described in section 120.49 are available for apportionments that have a single Cat A, Cat B, or Cat AB plus amounts in Cat C.
120.49	Specifies that the "Previous Approved" column of a subsequent reapportionment should include any adjustments that had been made under section 120.49.
120.49	Updates to include existing sections within the Circular containing automatic apportionments to make it easier for agencies to locate OMB apportionment actions.
123.3	Updates references to the most recent short-term CR and corresponding bulletin.
123.22	Clarifies that guidance from OMB regarding reducing obligations under a short-term CR is a best practice for responsible government.
124.4	Updates the method of communication agencies will receive from OMB.
130.2	Updates guidance regarding the role of GAO in SF 133 submission requirements.
130.11	Clarifies the lines used to withdraw unobligated balances to the U.S. Treasury pursuant to 31 U.S.C. 1552.

Section No.	Change
135.2	Clarifies the requirement to submit outlay plans.
135.4	Updates list of examples for large transactions.
Exhibit 135	Updates list of agencies/programs covered by the plans.
145.7	Clarifies the mode of transmission of ADA violation reports to Speaker of the House and President of the Senate.
145.8	Updates to reporting requirement when GAO finds an ADA violation, and directs agencies to consult with their offices of general counsel and with OMB rather than seeking determinations from GAO.
185.6	Clarifies when interest rate reestimates may be performed for programs that calculate costs on a loan-by-loan basis.
185.6 , 185.17 , 185.18	Clarifies that the deadline for executing reestimates may be extended by an agency's OMB representative.
200	Reorganizes, consolidates, and streamlines guidance from prior year's version. Updates agency coverage and applicability to align with Executive Order 14215, "Ensuring Accountability for All Agencies".
210	Reorganizes, consolidates, and streamlines guidance from prior year's version. Adds new guidance for implementing the Eliminate Useless Reports Act of 2024. Establishes new guidance requiring agencies to identify and map FPI programs to agency strategic goals and objectives. Previously in Section 200, revised guidance moves and updates the performance timeline and submission milestones for planning and reporting documents through calendar year 2026.
220	Reorganizes, consolidates, and streamlines guidance while ensuring alignment with Administration policies. Updates guidance to incorporate statutory requirements from the Federal Agency Performance Act of 2024.
230	Reorganizes, consolidates, and streamlines guidance. Identifies leading practices and concepts for successfully integrating ERM with agency strategic and performance planning activities.
240	Reorganizes, consolidates, and streamlines guidance. Provides guidance on aligning the FY 2027 APP to the President's FY 2027 Budget. Incorporates revised statutory requirements from the Federal Agency Performance Act of 2024 for performance reporting in the APR based on analysis generated from agency's data-driven strategic review.
250	Reorganizes, consolidates, and streamlines guidance. Revises guidance to incorporate updated statutory requirements from the Federal Agency Performance Act of 2024.
260	Reorganizes, consolidates, and streamlines guidance. Incorporates revised statutory requirements from the Federal Agency Performance Act of 2024, including the addition of new guidance on conducting annual, data-driven strategic reviews, and the associated public reporting requirements based on the analysis generated from the agency strategic review.
270	Reorganizes, consolidates, and streamlines guidance.
280	Incorporates direction provided by the Government Service Delivery Improvement (GSDI) Act, including updates regarding agencies and senior leaders responsible and accountable for service delivery. Updates timelines for implementing HISP activities in FY 2026.
290	Reorganizes, consolidates, and streamlines existing guidance. Updates planning and reporting timelines for the FY 2027 President's Budget year.

SUMMARY OF CHANGES

Section No.	Change
Appendix F	Amends line "Unobligated balance of contract authority withdrawn (-)" (line 1025) description to address the withdrawal of definite contract authority in the Department of Transportation accounts.
Appendix F	Clarifies that any unobligated balances from budgetary resources classified as direct must be withdrawn to the general fund of the US Treasury pursuant to 31 U.S.C. 1552 and 1555 is reported on line "Other balances withdrawn to Treasury (-)" (line 1029). Any reimbursable unobligated balance must be returned to the ordering agency TAFS. Line "Other balances withdrawn to special or trust funds (-)" (line 1030) is retained for situations where an enacted law other than 31 U.S.C. 1552 and 1555 requires an agency to return unobligated balances back to the original special or trust fund expenditure account or unavailable unappropriated special or trust fund receipt account from which the budgetary resources were derived.
Appendix F	Directs agencies to make any amount previously reported on line "Other balances not available (-)" (line 1031) available on line "Other balances previously not available" (line 1041), and where appropriate withdrawn the amount to the general fund of the US Treasury on line "Other balances withdrawn to Treasury (-)" (line 1029) no later than September 30, 2025. Deletes lines 1031 and 1041 effective FY 2026.
Appendix F	Amends line "Sequester (previously unavailable) for withdrawal" (line 1038) description and to identify the applicability to unexpired TAFSs.
Appendix F	Modifies the title and descriptions on lines "Adjustment for change in allocation (general fund portion)" (line 1042), "Adjustment for change in allocation (offsetting collection/collected portion)" (line 1043), "Adjustment for change in allocation (offsetting collection/receivable portion)" (line 1044) and "Adjustment for change in allocation (trust fund portion)" (line 1045) to allow amounts to be shown as positive and negative. These lines only affect Corps of Engineers – Civil Works.
Appendix F	Adds line "Withdrawal for existing prepaid/advanced obligations in expired accounts (-)" (line 1093) that corresponds to line "Withdrawal for existing prepaid/advanced obligations(-)" (line 1048). Effective for FY 2026.
Appendix F	Eliminates FY 2026 requirement to incorporate "...or only available for investment in Federal securities..." from line 1154/1254 (Anticipated appropriations precluded from obligation (-)). Effective for FY 2026.
Appendix F	Adds line "Reappropriation (special or trust)" (lines 1107/1207) to address a reappropriation derived from special or trust fund receipts.
Appendix F	Adds line "Borrowing authority (previously unavailable)" (line 1402) to address the availability of borrowing authority sequestered in a prior fiscal year that is determined to be available for obligation in the subsequent fiscal year.
Appendix F	Adds line "Withdrawal for existing unpaid obligations, expired accounts" (line 3013); amends line "Withdrawal for existing unpaid obligations, unexpired accounts" (line 3012) to limit to unexpired TAFS; and keep relationship between lines "Withdrawal for existing unpaid obligations (line 1047) and line "Withdrawal for existing unpaid obligations, unexpired accounts" (line 3012).
Appendix F	Adds memo lines "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, SOY" (line 5056) and line "Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY" (line 5057) in schedule X/P.
Appendix F	Clarifies the schedule X/P memo lines 5080 through 5084 also apply to the Department of Energy general fund expenditure accounts for appropriated debt.

Section No.	Change
Appendix F	Reduces data entry requirements for the schedule X/P unexpended balance memo lines (lines X/P-53xx).
Appendix F	Amends the Statement of Budgetary Resources lines "Appropriations (discretionary and mandatory)" (line 1290) and "Spending authority from offsetting collections (discretionary and mandatory)" (line 1890) to clarify their relationship with SF 133 line "Adjustment for total budgetary resources subject to obligation limitation (-)" (line 1902).
CPG	Removes Appendices 10 ("Federal Sustainability") and 13 ("Climate Considerations") and renumbers the subsequent Appendices.