

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
10.4	Explains why some agencies do not report financials to the Department of the Treasury but are included in the Budget.
20.3	Clarifies that when general fund payments are used to finance trust fund outlays to the public, the associated trust fund receipts are netted at the bureau level to prevent double counting in the bureau totals.
20.11	Clarifies the usage of management funds.
21	Includes a new section that provides a general overview of scoring legislation.
21	Moves the section on discretionary spending, mandatory spending and PAYGO from old section 20.9.
25.5	Lowers the reporting threshold for geospatial data investments from \$500,000 to \$100,000
25.5	Drops the requirement to submit a Forecast of Contract Support
31.12	Updates the methodology for determining spectrum efficiency
31.15	Requires that agency budget estimates should reflect consideration of Executive Order 13556 , Controlled Unclassified Information, and the associated policies issued by the National Archives and Records Administration.
32.1. 32.3	Updates the percentage used in estimating budget year pay raise costs and the FERS retirement guidance.
51.2, 95	Directs agencies to include any new appropriations language or changes to complex appropriations with a budgetary impact, including general provisions, to OMB in their budget justification materials.
51.3	Adds the new title of the circular to reflect the 2016 update of A-123, Enterprise Risk Management and Internal Controls.
51.9	Provides guidance on how to address evidence-related issues during a transition in Administration.
51.13	Suggests that agencies should also consult the GAO's Federal User Fee: A Design Guide as a reference when setting user fees.
55	Updates the FY 2018 IT Budget – Capital Planning Guidance: <ul style="list-style-type: none"> • Incorporates policy and requirements from the IT Budget – Capital Planning Guidance to distinguish from the remaining technical guidance • Updates the IT Portfolio Summary Structure • Requires a Budget Account Summary as part of the IT Portfolio Summary • Introduces two standard commodity IT investments into Part 3.
Exhibit 79C	Clarifies that routine reauthorizations of ongoing discretionary programs and extensions of expiring mandatory programs assumed to be continued in the baseline should be included in transmit 0.
80.4	Instructs agencies to exclude the effect of future sequestration when extending an expiring program in the baseline.

SUMMARY OF CHANGES

Section No.	Change
80.4	Clarifies the pay increase assumptions that should be used in the current year and budget year.
80.7	Updates the list of materials that may be required to support baseline materials.
82.5(e), 83	Eliminates the requirements for agencies to submit object class and program data from their accounting systems to OMB.
82.18	Removes duplicative schedule N and J line source descriptions from schedule P.
82.18	Adds lines in schedule P to incorporate transfers of advance appropriations and lines to incorporate unobligated balances that are precluded from obligation (i.e., limitation on administrative expenses) in a fiscal year by a provision of law.
82.18	Modifies lines in schedule P to distinguish obligations in unexpired accounts and upward adjustments of obligations in expired accounts.
82.18	Adds memorandum lines in Schedule P to capture International Monetary Fund quota and New Arrangements to Borrowing reporting.
83.6	Includes under object class code 12.2 military personnel, continuation pay and contributions to the Thrift Savings Plan.
83.6	Updates the title of the total obligation line 0900.
84.2	Includes additional explanations on the various character classifications and how they are used.
84.3	Clarifies the requirements for general reporting and relationships with other data.
84.4	Clarifies that lines 1321 and 1322 refer to major moveable equipment; further defines the conduct of research and development character classifications; and renames lines 1431 and 1432 as experimental development.
85.5	Clarifies that OMB does not impose FTE ceilings.
85.5	Updates the table showing compensable days
86.2	Clarifies when amounts should be included in schedule T Budget year appropriations request in thousands of dollars.
95.4	Clarifies the workflow for getting print materials published in budget <i>Appendix</i>
95.5	Clarifies that changes to appropriations language, including general provisions, with a budgetary impact require OMB approval
95.6	Further clarifies that legislative language proposed for enactment in authorizing legislation is not included in the budget <i>Appendix</i>
Exhibit 95A	Adds additional entries to and reorders the General Style Guidelines for clarity
100.14	Instructs agencies to exclude the effects of sequestration orders issued in the budget year and beyond in their Budget data entries.
100.15	Clarifies that when new legislation updates a formula for a program but does not add new definite resources, sequestration may be applied to the newly estimated sequestrable resources in the fiscal year the legislation is enacted.
110.3	Describes the usage of the budget corrections exercise to collect budget amendments.
120.21	Allows for rounding up of cents to dollars even if it is not the nearest dollar.

Section No.	Change
120.41	Drops the higher of last year's enacted appropriations level or the current year's enacted appropriation level in to just current year's enacted appropriation level.
120.61, Exhibit 120H	Clarifies how to reflect the previous approved column post short-term continuing resolution.
124.2	Provides information on how to submit updated plans to OMB every two years.
130	Deletes the Crosswalk from the SF 133 to the Treasury Combined Statement exhibit.
135.9	Updates timing of spring quarterly exercise.
Exhibit 135A	Updates list of agencies/programs that are required to submit plans.
Exhibit 135B	Clarifies instructions for the automated collection application.
185.6	Clarifies that interest rate reestimates may be performed in some cases prior to a cohort being 90 percent disbursed.
185.7	Specifies the receipt account where modification adjustment transfer occurs.
200	Updates overall performance planning and reporting timeline and definitions.
210	Updates implementation of the GPRA Modernization Act requirement for agencies to maintain performance information on a central website Performance.gov in machine-readable format instead of printing agency-specific Strategic Plans, Annual Performance Plans and Annual Performance Reports.
210	Updates incorporation of reporting agency major management challenges into agency-specific Annual Performance Plans.
220	Describes management of Cross-Agency Priority (CAP) Goals.
230	Describes Strategic Plan content and timeframes for development with the FY 2019 Budget as required by GPRA Modernization Act 2010.
230	Updates guidance to encourage interagency coordination in the development of Strategic Plans in instances where multiples agencies have shared strategic goals and objectives.
240	Updates Annual Performance Plan to be published with agency FY 2018 final congressional budget justifications.
240	Updates reporting of major management challenges in Annual Performance Plan.
250	Establishes planning guidance for development of new Agency Priority Goals for the FY 2018 Budget.
260	Describes Annual Performance Report to be published with final agency FY 2018 congressional budget justifications once a new administration is in place.
270	Updates Enterprise Risk Management policy and describes its relationship to strategic reviews.
280	Describes the requirement to include program information on a single, government-wide performance website. OMB is currently working with agencies to merge the implementation of the DATA Act and the Federal Program Inventory requirements to the extent possible to avoid duplicative efforts. While OMB and agencies determine the right implementation strategy, the initial Federal Program Inventory published 2013 remains available on Performance.gov .
290	This section describes requirements for providing a list of agency-proposed unnecessary, outdated or duplicative plans and reports to Congress.

SUMMARY OF CHANGES

Section No.	Change
290	Agencies are required as a part of the September 2017 budget submission to update their list of unnecessary reports.
Appendix B	Clarifies that all contractually-required costs in addition to rent for triple net leases are included in the capital lease determination and in the calculation of up-front budget authority
Appendix F	Adds lines in SF 132, SF 133, and schedule P to incorporate transfers of advance appropriations and lines to incorporate unobligated balances that are precluded from obligation (i.e., limitation on administrative expenses) in a fiscal year by a provision of law.
Appendix F	Modifies and adds new lines in SF 133, schedule P and SBR to separate obligations in unexpired accounts and upward adjustments of obligations in expired accounts.
Appendix F	Adds memorandum lines in schedule P to capture International Monetary Fund quota reporting.
Appendix F	Incorporates revisions from Circular No. A-136 for recoveries of prior year paid obligations in the Budget authority and outlays, net section of the Statement of Budgetary Resources.