

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
10.6	Includes information on Mid-Session Review previously included in section 112.
10.8–10.3	Expands the description of the budget process and describes the functions of the central financial agencies.
15	Covers the entire budget cycle and includes law governing congressional action on the budget and budget execution.
20	Incorporates terms and concepts previously included in A–34
20.3–20.4	Clarifies definitions of cost, budget authority, and obligated balances
20.7	Replaces the concept of user fees with the broader concept of user charges.
20.11	Expands the discussion of accounts.
22	Renumbers former section 36 (Communications with Congress and the public and clearance requirements).
22.5	Clarifies guidance related to making information available to the public.
22.6	Includes information on congressional budget justification materials previously included in section 112.
30.4	Emphasizes that agencies should use existing personnel to the maximum extent as part of their strategy to meet the President’s Management Agenda.
30.5	Clarifies guidance on making unit cost comparisons.
31.2	Drops guidance related to customer service.
31.2	Reminds agencies to include resources for environmental management systems in their funding requests.
32.5	Updates information related to calculating the Government’s full share of pensions and post-retirement health benefits for Federal employees.
33.9	Requires agencies to report on the size, composition, and annual cost of their motor vehicle fleets.
33.27–33.30	Includes guidance on proposals requiring coordination with other agencies previously included in section 34.
51.11–51.12	Includes requirements related to changes in receipts estimates and unobligated balances in liquidating accounts previously included in section 58.
51.13	Requires agencies to report on geospatial data acquisitions greater than \$1 million.
52.4	Requires that budget justifications align with the President’s Management Agenda, Federal e-government initiatives, and enterprise architecture.
52.4	Requires that financial management plans address impediments to improving financial performance, especially items identified in the Executive Branch Management Scorecard.
52.4	Modifies information required for E-Grants and requires agencies to report on participation in the government-wide e-grants initiative.

SUMMARY OF CHANGES

Section No.	Change
52.6	Eliminates the requirement to report on asset management in exhibit 52A.
52.7	Requires agencies to prepare plans for eliminating material weaknesses and nonconformances and provides a new reporting format (exhibit 52B) for tracking progress.
53.2	Adds directions for linking IT investments to the President's Management Agenda and "getting to green" on the scorecard for expanding e-government.
53.7	Requires agencies to identify IT investments that support Homeland Security.
55	Requires agencies to report on funding requested for energy efficiency management and transportation efficiency management as required by Executive Orders 13123 and 13149; most of the information previously collected by this section will be continue to be collected electronically by the Department of Energy.
57.3	Requires agencies to use a standard electronic reporting format to submit erroneous payment information and changes some reporting fields.
57.3	Requires agencies to report on the status of passback and Executive Branch Management Scorecard items.
57.3	Requests information on initiatives to reduce erroneous payments.
58	Drops the requirement for information on Inspectors General for designated Federal entities.
58	Requires agencies with personnel assigned to overseas to report on staffing levels and support costs.
71.1	Includes information on reporting level of detail previously included in section 70.2
80.3	Clarifies the treatment of accounts with negative budget authority.
81.3	Adds BEA data classification subcategories for homeland security and overseas combating terrorism.
82.2	Requires at least one detail line in the obligations by program activity section of the program and financing schedule.
82.3	Clarifies the treatment of cash refunds in special and trust funds
82.3	Drops the line entries for emergency appropriations and proceeds of loan asset sales with recourse.
82.3–82.4	Eliminates separate balance entries for contract authority.
82.4–82.5	Automatically generates total outlays (gross) based on data reported in schedule A.
82.20	Requires total obligations and obligated and unobligated balances reported in schedule P to tie to amounts reported in FACTS II.
83.7	Adds a new object class for expenditure transfers between trust funds and Federal funds that do not benefit the transferring account.
83.7	Clarifies that obligations for personnel compensation and benefits of the commissioned corps should be designated as military.
84.3	Collects budget authority and outlays net of offsetting collections.
84.4	Drops the R&D crosscut on partnership for a new generation of vehicles.
100.2	Drops the requirement for a summary bridge table between the current year baseline estimates and the budget year baseline estimates.

Section No.	Change
100.3	Requires State-by-State information for significantly few major programs than in past years for a new discussion that will replace the former Budget Information for States report.
Appendix B	Explains how budget authority should be calculated for leases that provide for multiple deliveries of the leased items over a period of years.
Appendix E	Drops the exhibits that crosswalk between schedules P, N, and J and between schedule P, the SF 133, and the Treasury Annual Report.
112	Includes information on rescissions and deferrals previously included in A-34.
120	Includes information on the apportionment and reapportionment process previously included in A-34.
120.34	Advises agencies that the original apportionment is the copy of the electronic apportionment printed out by OMB and signed by the OMB approving official.
121	Includes information on the SF 132 (Apportionment and Reapportionment Schedule) previously included in A-34.
122	Includes information on investment transactions previously included in A-34.
123	Includes information on apportionments under continuing resolutions previously included in A-34.
135	Includes information on procedures for monitoring Federal outlays previously included in A-34.
135.5	Updates requirements for investment account reporting.
140	Includes information on reports on unvouchered expenditures previously included in A-34.
Appendix G	Includes a crosswalk between the Antideficiency Act and Title 31 of the U.S. Code previously included in A-34.
Appendix H	Includes a checklist for fund control regulations previously included in A-34.
185	Renumbers former section 85 (Federal Credit) and includes information on Federal credit previously included in A-34.
210	Requires agencies to submit a draft strategic plan to OMB by March 1, 2003. This plan will be used to define the strategic objectives and outcome goals for the FY 2005 budget integration of performance and budget.
210	Advises agencies that the strategic plan's long-term goals are to include those being used in assessments of program effectiveness.
220	Requires that agency annual plans include performance goals being used in assessments of program effectiveness and, for selected agencies, the goals being used in the common measures initiative.
221	Encourages agencies to undertake a restructuring of their current budget accounts and to substitute outputs and outcomes for the current listings of program activities in the program and financing schedules of the budget.
221	Establishes guidelines for integrating performance and budget in annual performance plans and outlines OMB's intention to present informational tables aligning resources and performance for all agency programs in the FY 2005 Budget. These informational tables would appear in the FY 2004 Budget for those programs covered by the current assessments of program effectiveness.

SUMMARY OF CHANGES

Section No.	Change
221	Requires agencies whose programs are covered in the CY 2002 assessments of program effectiveness to align resources, on a full cost basis, with the outcomes and outputs for those programs.
224	Specifies that six years of performance information be included in the annual performance plan, covering four years of past trend data, the current year, and the budget year.
225	Summarizes the criteria and indicators for "getting to green" for the budget-performance integration initiative.
230	Requires the cabinet departments and ten major independent agencies to combine the FY 2002 performance report with the FY 2002 accountability report and transmit the combined document to the President, Congress, and OMB by February 1, 2003. All other agencies are to submit the FY 2002 performance report by February 27, 2003.
231	Requires that the FY 2002 performance report include four years of actual performance data, covering fiscal years 1999–2002.
300	Renames exhibit 300, "Capital Asset Plan and Business Case."
300	Provides details on risk identification and assessment, project and funding plan, and section 508 compliance to part I.
300	Adds requirement of earned value management system and ANSI/EIA standard 748.
300	Adds questions about cyber-security and homeland security to the beginning section of exhibit 300.
300	Moves the questions that apply to all assets (IT, construction, etc.) to part I and reserves part II for additional business case criteria for IT.
300	Adds dates to much of the life-cycle documents mentioned in the business cases.
300	Removes the "significant" project classification for IT.
300.10	Adds a section on how OMB will evaluate the business cases in exhibit 300.
800	Adds a section on managing physical and financial assets.
