

## 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
<a href="#">20.3</a>	Updates the list of budget terms and concepts.
<a href="#">20.4</a>	Clarifies that appropriations to liquidate deficiencies are generally counted as new budget authority. Clarifies that cancellations of spending authority from offsetting collections from non-Federal sources are usually temporary but that is not necessarily the case for cancellations of spending authority from offsetting collections from Federal sources. Clarifies that rescissions and cancellations of amounts designated as emergency requirements, appropriations for Overseas Contingency Operations/Global War on Terrorism, or as disaster funding are not counted as discretionary offsets.
<a href="#">20.9</a>	Updates the section on discretionary spending, mandatory spending, and PAYGO to reflect the requirements of the Budget Control Act of 2011.
<a href="#">25.5</a>	Updates guidance on technology transfers for the new metrics required by the Presidential <a href="#">memorandum</a> issued on October 28, 2011 on Accelerating Technology Transfer and Commercialization of Federal Research in Support of High Growth Businesses. Drops the requirement for information on overseas staffing and costs. Requires information on agencies' cloud computing budgets by deployment model and service model.
<a href="#">25.5, 51.3</a>	Requires agencies to explain how they would achieve agency-wide reductions in IT spending and where they would reinvest savings as indicated in OMB Memorandum M-12-13.
<a href="#">25.5, 51.9</a>	Instructs agencies to demonstrate the use of evidence and evaluations in their budget submissions, as required by OMB Memorandum M-12-14.
<a href="#">31</a>	Renames this section and incorporates the requirements previously included in section 33 except requirements related to user charges and taxes and tax expenditures are now included in section 51. Drops the requirements related to environmental management.
<a href="#">31.6</a>	Updates Government perquisites to reflect new guidance on efficiency measures, conferences and travel, and vehicle fleet size.
<a href="#">31.9,</a>	Lists the information agencies must provide to OMB upon request in support of funding requests for capital facilities.
<a href="#">31.12</a>	Updates the guidance on radio spectrum-dependent communications-electronics systems to reflect the requirements of the Middle Class Tax Relief and Job Creation Act of 2012.
<a href="#">31.14</a>	Requires affected agencies to produce an annual plan that demonstrates how they intend to increase the capacity of Historically Black Colleges and Universities to compete for grants and contracts and participate in Federal programs, in accordance with Executive Order 13532.
<a href="#">32.1</a>	Updates guidance on estimating the budget year pay raise costs.
<a href="#">32.3</a>	Updates guidance on estimating Federal employee retirement costs.
<a href="#">51</a>	Removes the requirement to submit information on agencies' health and wellness programs.
<a href="#">51.11</a>	Includes information on the materials required for resources made available through taxes and tax expenditures (formerly included in section 33.6).

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<b>Section No.</b>	<b>Change</b>
<a href="#">51.13</a>	Includes information on the materials required for user charges (formerly included in section 31.10).
<a href="#">51.18</a>	Includes information on the materials required for radio spectrum-dependent communications-electronic systems (formerly included in section 33.4).
<a href="#">51.19</a>	Requires agencies to provide the information specified in section 31.9 upon request in support of a funding request for a major investment in a facility.
<a href="#">Ex 79E</a>	Adds an exhibit to crosswalk between the old and new line numbers for the Change in Obligated Balance section of schedule X.
<a href="#">82.18</a>	Requires agencies to identify the discretionary portion of the unobligated balance brought forward in PY and CY.
<a href="#">83.5</a>	Clarifies that obligations against spending authority from offsetting collections from other accounts with no benefit to the paying account should be classified as direct obligations and that compulsory collections resulting from the Government's sovereign powers should be classified as direct obligations. Aligns schedule P offsetting collections lines to the different types of obligations against spending authority from offsetting collections.
<a href="#">83.5, 83.6, 83.14</a>	Clarifies that an expenditure transfer that shifts budgetary resources between Federal and trust fund accounts should use the financial transfer object code 94.0 and be coded as direction obligations.
<a href="#">83.6</a>	Updates the definition of object class 24 to cover electronic documents.
<a href="#">Ex 83C</a>	Drops the requirement to distribute obligations by agency and/or bureau when there are allocations.
<a href="#">84.3</a>	Removes the requirement for collection of climate change technology program R&D data. Clarifies that data for clean energy technology, climate change international assistance, and the U.S. Global Change Research programs will be required in September .
<a href="#">84.4</a>	Clarifies that credit subsidy reestimates should be classified according to the purpose of the program.
<a href="#">85.5</a>	Updates guidance on validating FTE in relation to funding levels. Expands guidance on workforce conversions.
<a href="#">85.7</a>	Clarifies guidance on presenting allocation FTE in the Budget.
<a href="#">86.3</a>	Adds lines to schedule J for reporting on repayable advances.
<a href="#">86.4</a>	Explains how unavailable receipts are treated in schedule N.
<a href="#">95.6</a>	Removes the requirement to include supporting statutory references at the end of appropriations language.
<a href="#">95.9</a>	Adds guidance on special language requirements for cancellations of unobligated balances.
<a href="#">95.10</a>	Adds guidance on preparing language for emergency requirements, Overseas Contingency Operations/Global War on Terrorism, and disaster relief.
<a href="#">95.14</a>	Removes the requirement for a table on the distribution of budget authority and outlays for merged accounts.
<a href="#">110.3</a>	Includes guidance on preparing requests for emergency requirements, Overseas Contingency Operations/Global War on Terrorism, and disaster relief.

Section No.	Change
<a href="#">120</a>	Consolidates the apportionment guidance previously included in sections 120 and 121 into a single section.
<a href="#">120.20</a>	Requires agencies with no-year and multi-year TAFS that have both mandatory and discretionary funding to reflect the discretionary unobligated balances with a line split identifier on the apportionment line 1000.
<a href="#">120.41</a>	Provides guidance for accounts that received OMB-approved (exception) apportionments under a short-term continuing resolution after a full-year appropriation has been enacted. Changes automatic apportionment authority from the “lowest of” to the “highest of” the conditions listed.
<a href="#">123.7</a>	Clarifies that agencies receiving a written apportionment during a short-term continuing resolution (CR) period do not need to request a subsequent written apportionment for each extension of the CR.
<a href="#">123.11</a>	Advises agencies that OMB may apportion differently from the automatic apportionment authority provided by section 120.41 for those accounts that received exception apportionments under the short term CR after a full-year appropriation is enacted.
<a href="#">130.2</a>	Clarifies that information on expired TAFSs is optional for the additional monthly reporting for November, July, and August.
<a href="#">135.6, 135.7, Ex. 135A</a>	Updates the list of agencies subject to reporting requirements.
<a href="#">135.9</a>	Updates the reporting period timelines.
<a href="#">145.10</a>	Provides guidance on what to do if an agency has obligated funds in violation of the Antideficiency Act and has not yet liquidated the obligation.
<a href="#">185.3, 185.25</a>	Clarifies that loan guarantee commitment authority needs to be recorded in the financing account at the time of loan guarantee commitment.
<a href="#">185.7, 185.11</a>	Expands the guidance on modification adjustment transfers.
<a href="#">185.11</a>	Extends the reporting requirement for transactions and balances with the Federal Financing Bank in schedule Y to the budget year plus nine years.
<a href="#">185.26</a>	Clarifies that “Change in Uncollected Payments from Federal Sources” should be recorded for both direct and guaranteed loans disbursing over time.
<a href="#">200</a>	Summarizes Federal performance framework as outlined by the GPRA Modernization Act and established accountability expectations. Updates the roles and responsibilities of agency leadership, previously published in OMB Memorandum M-11-31. Updates overall performance planning and reporting timeline and some definitions.
<a href="#">210</a>	New section on Performance.gov addresses the GPRA Modernization Act requirement for agencies to transition performance information to a central website in machine-readable format instead of printing agency-specific Strategic Plans, Annual Performance Plans, and Annual Performance Reports.
<a href="#">220</a>	New section on Cross-Agency Priority Goals (CAP Goal) updates information previously published in OMB Memorandum M-11-31.
<a href="#">230</a>	Describes Strategic Plan content and timeframes for development with the FY 2015 Budget as required by the GPRA Modernization Act. Addresses alignment with the existing Administration’s strategic goals and objectives because the law shifts the timeframes to four year cycles by the first Monday in February of the first full year after the term of the President commences.

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<b>Section No.</b>	<b>Change</b>
<a href="#">240</a>	<p>Describes content required in annual plan and new content to be transferred on Performance.gov.</p> <p>Updates new submission timeframes.</p>
<a href="#">250</a>	<p>New section content taken and updated from OMB Memorandum M-11-31.</p> <p>Establishes planning guidance for development of new Agency Priority Goals for the FY 2015 Budget.</p>
<a href="#">260</a>	<p>Describes performance reports and references content to be transferred onto Performance.gov.</p> <p>Updates new submission requirements.</p> <p>Clarifies performance report relationship to the Strategic Objective Annual Reviews covered in section 270.</p>
<a href="#">270</a>	<p>This new section outlines review practices that agencies are expected to use to assess progress on goals and objectives and to guide performance improvement.</p> <p>Updates guidance to agencies, originally published in <a href="#">Memorandum-11-31</a> in August 2011, on requirements for quarterly data-driven performance reviews on Agency Priority Goals.</p> <p>Establishes the expectation that all agencies and components adopt more frequent data-driven performance reviews.</p> <p>Establishes a new process for all agencies to review progress on strategic objectives annually.</p> <p>Addresses GPRA Modernization Act requirement 1116(f) requirement for OMB to report on agency's goals and objectives established in the agency <a href="#">Annual Performance Plans</a>.</p>
<a href="#">280</a>	<p>New section addresses the GPRA Modernization Act requirement to include program information on a single, government-wide performance website.</p>
<a href="#">290</a>	<p>Describes new requirements for providing a list of agency-proposed unnecessary, outdated or duplicative plans and reports.</p>
<a href="#">Appendix B</a>	<p>Notes that certain emergency savings performance contracts (ESPCs) may be scored on an annual basis in accordance with OMB Memorandum 98-13.</p>
<a href="#">Appendix C</a>	<p>Adds information on the new 3-digit Common Government-wide Accounting Classification (CGAC) agency codes to which Treasury is transitioning.</p>
<a href="#">Appendix F</a>	<p>Requires agencies to identify the discretionary portion of the unobligated balance brought forward on apportionment requests and in schedule P.</p> <p>Provides guidance on reporting repayment of debt principal when legislation is enacted that forgives outstanding debt to Treasury.</p> <p>Requires agencies to identify the portion of their unobligated balance, end of year that is classified as direct and as reimbursable.</p> <p>Adds memorandum line entries to schedule P for outstanding debt and borrowing associated with repayable advances to special and non-revolving trust funds.</p>