

**SUMMARY OF CHANGES**

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

<b>Section No.</b>	<b>Change</b>
10.5	Explains that the transition between outgoing and incoming Administrations will likely result in a change in the timing of the budget transmittal.
20.3, 20.7	Reflects revised nomenclature for receipts, offsetting collections, and offsetting receipts.
20.3	Adds definitions for advance appropriations, advance funding, baseline (and current services), forward funding, and user charges.
20.4	Explains how OMB will apply the new BEA scorekeeping guideline for legislation that limits the amount of debt that may be outstanding at any one time under authority to borrow.
20.7	Specifies that the definition of user fees excludes proceeds from the sale of natural resources.
20.9	Explains OMB's revised scoring of contingent emergency appropriations.
20.10	Explains the revised treatment of refunds of expired but uncanceled appropriations.
20.12	Clarifies the instructions for recording investments, in general, and explains the budget treatment of premiums and discounts related to Treasury debt buybacks.
25.3	Indicates that agencies should seek approval for changes to program activity structure in the program and financing schedule by October 1.
27.1	Delays submission of many of the materials normally submitted in September until after the new Administration is in place.
27.3	Requires MAX computer data beginning in November, before passback by the new Administration.
31.1	Requires agencies to explain the program requirements that necessitate advance appropriations.
31.8	Updates guidance on information technology planning to cover capital planning and investment control, electronic transactions and electronic recordkeeping, information technology security, and privacy policies.
31.10	Discusses OMB Circular No. A-25 requirements for user charges, which are defined more broadly than user fees and include receipts credited to the general fund.
31.11	Requires agencies to identify specific human resources management and development objectives and associated resources.
32.2	Requires agencies to reflect both the Federal Physicians Comparability Allowance Amendments of 1987 and the Federal Employees Healthcare Protections Act of 1998 when determining physicians comparability allowance.
32.3	Provides a list of compensable workdays through BY+4.

Section No.	Change
33.21	Requires agencies to ensure that electronic and information technology acquisitions meet the requirements of the Rehabilitation Act of 1973 with respect to accessibility for individuals with disabilities.
34	Drops the requirement for an annual plan for the control of environmental pollution.
35.1-35.4	Incorporates material formerly included in a separate section of A-11.
50.2	Requires agencies to submit some materials by September 11th or other date specified by OMB and other materials after the new Administration is in place.
51.2	At the discretion of OMB, requires information on the costs of implementing or administering proposed legislation and the methodologies used to calculate administrative costs.
51.3	Requires information on resources through BY+4 rather than BY+5.
51.7, 51.8	Makes the performance plan and justification materials more consistent.
52.4	Emphasizes that agency proposals must be coordinated with the capital asset and IT planning process.
52.4	Requires agencies to discuss grants management in the budget justification materials.
52.6	Consolidates agency reporting of audit costs into one total.
52.8	Requires agencies to use an electronic spreadsheet to report exhibit 52 data; the MAX special application is no longer available.
53.1	Renames exhibit 53 to “Agency Information Technology Investment Portfolio.”
53.2	Renames the reporting categories to “major,” “significant,” and “small/other” and provides new definitions.
53.3	Requires agencies requesting IT funding via exhibit 300B or whose financial management BA exceed \$500,000 to submit exhibit 53.
53.4	Requires agencies to use an electronic spreadsheet to report exhibit 53 data; the MAX special application is no longer available.
53.5	Advises agencies that an electronic copy of their previous year’s submission is available for revision.
53.6	Requires agencies to report “percentage financial” for financial and mixed systems and “percentage IT security costs” when reporting IT costs.
53.7	Changes the coding system for exhibit 53.
55.1-55.5	Includes detailed reporting guidance previously issued separately for the annual energy report to the President.
58.5	Advises agencies that OMB will issue separate guidance requiring information related to privacy policies and compliance with OMB Memorandum No. M-00-13.

Section No.	Change
70.1	Requires MAX baseline computer data and prior and current year data for policy development before passback.
80.3	Clarifies the treatment of advance appropriations.
80.5	Bases collections affected by Federal pay rates on the rates used for presidential policy.
81.3	Updates the BEA subcategories to include <i>lands legacy</i> and exclude <i>violent crime reduction fund</i> .
81.4	Deletes the requirement to provide memorandum information on outlays from special and trust funds.
82.3, 82.4	Requires agencies to distinguish general fund amounts from special fund amounts for selected lines.
82.3	Reflects new treatment of contingent emergency funding.
82.4	Restructures the presentation of unpaid obligations; Substitutes the term “uncollected customer payments from Federal sources” for “Receivables and unpaid, unfilled orders from Federal sources.”
82.17-82.20	Clarifies requirements related to PY amounts in schedule P.
83.7	Clarifies that object class 42 includes insurance payments from Federal insurance revolving funds.
83.14	Clarifies how to classify intragovernmental obligations.
83.15	Adds instructions on classifying obligations under the Intergovernmental Personnel Act.
84.4	Revises the categories for reporting the allocation of research funds and adds a new crosscut for the national nanotechnology initiative.
85.1	Highlights definitions of direct loan and loan guarantees.
85.9	Requires agencies to report budget authority for reestimates on a separate line in schedule U.
85.10	Requires agencies to report data on agency debt held by the Federal Financing Bank in schedule Y (baseline) instead of in schedules G and H (policy).
86.1	Drops the distinction between FTE that are subject to FWRA ceilings and those that are not.
86.2	Modifies certain line entries on the business statements for Government-sponsored enterprises.
95	Combines former exhibits 95A and 95B into a single exhibit.
Appendix A	Adds scorekeeping guideline no. 16, which covers legislation that limits the amount of debt that may be outstanding at any one time under authority to borrow.
Appendix B	Clarifies the discount rate to be used in calculating net present values.
Appendix B	Reminds agencies that public-private partnerships should be used only when they are the least expensive method to finance construction or repair.
Appendix B	Provides guidance on calculating fair market value.

Section No.	Change
Appendix B	Clarifies that substantial private risk means the absence of substantial government risk.
Appendix B	Clarifies how to classify imputed interest costs.
Appendix E	Drops the crosswalk between MAX schedule P, SF 133, and selected Treasury reports (old exhibit 9E).
210.5, 210.9	Places increased emphasis on describing human resources and training efforts in a strategic plan.
210.5	Requires strategic plans transmitted after 2000 to include a new section covering both a current perspective and future outlook of economic, social, and other conditions relevant to the agency's programs.
210.13	Requires that strategic plan transmittal letters be addressed to both the President and President pro tempore of the Senate.
210.13	Emphasizes placing plans on the world wide web.
220.8	Emphasizes integrating the performance plan with the budget.
220.8, 221.1	Requires greater linkage of performance plans with the budget. Agencies having difficulty establishing this linkage must include proposed steps and a schedule for bringing about the integration of resources and performance.
220.9, 220.11	Places increased emphasis on describing human resources and training initiatives.
220.18	Gives agencies greater latitude in modifying goals for a revised final performance plan to reflect actual performance in the prior year as reported in the annual performance report.
221.1	Specifies the schedule and content for the FY 2002 performance plans sent to OMB and Congress.
221.2	Adds a fourth year of performance information to the performance plan, with the FY 2002 plan containing information for FY 1999-2002.
231	Requires agencies to transmit annual performance reports to the President and President pro tempore of the Senate.
232.5	Defers reporting of actual performance if requisite analysis of that performance is not complete at the time the report is transmitted.
232.9	Requires that the FY 2000 performance report also include actual performance information for FY 1999.
233.1	Describes issues associated with combining the FY 2000 performance report with the FY 2002 performance plan.
300.6	Revises exhibit 300A to cover existing projects only.
300.8	Specifies the information that is required for new acquisitions and the information that is required for ongoing acquisitions.

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Section No.	Change
300.8	For IT acquisitions only: <ul style="list-style-type: none"><li>• Adds new security requirements; and</li><li>• Requires agencies to tell OMB whether the project’s function is subject to the Government Paperwork Elimination Act (GPEA).</li></ul>
300.8, Appendix 300A	Adds and defines the term “performance-based management system.”
–	Deletes Appendix C to Part 3 (Illustrative explanation of earned value concept and costs and schedule variances for capital assets).

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