

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
21.4(b)	Reminds agencies that mandatory spending that results from regulations and other administrative actions is subject to review by OMB.
22.3	Clarifies that agencies should submit their budget materials for review as far in advance as possible and no less than five days in advance of transmittal of the information.
25.5	Removes references to homeland security reporting requirements.
31.6 , 31.8	Removes references to rescinded OMB memoranda per M-17-26 Reducing Burden for Federal Agencies by Rescinding and Modifying OMB Memoranda.
31.8	Updates the guidance on providing estimates relating to privacy.
31.9(a)	Removes reference to Executive Order 13653, which has been revoked.
31.12(c)	Removes the requirement for systems employing space satellite techniques to obtain a certification that the radio frequencies required can be made available before submitting estimates for the development or procurement of major radio spectrum-dependent communication electronics systems.
31.15	Updates controlled unclassified information to reflect recent policies.
32.1	Updates the percentage used in estimating the budget year pay raise costs.
51.1	Instructs agencies to submit agency reform plans that have a budgetary or legislative impact with their budget submissions.
51.3 , 55.6 , 55.8	Expands the requirements for submitting Standard IT Investment Reports.
51.9	Modifies the evidence and evaluation template for agencies to provide in their budget submissions.
51.14	Reminds agencies that all unobligated balances in liquidating accounts must be transferred to the general fund at the end of the fiscal year unless an exemption has been granted by OMB.
55.1	Instructs agencies to provide more granular data for cost investments, in particular for Technology Business Management IT Costs pools and IT towers, with phased implementation requirements.
55.1	Includes additional standard investment categories, IT Infrastructure, IT Security, and Management Investments, which are optional for the FY 2019 cycle while agencies work to restructure their investments.
55.3	Advises that agency IT budget submissions will be reviewed to ensure implementation of new category management policy.
79.3	Modifies the use of transmit 7 in MAX A-11 DE.
79.4(h)	Describes the reference to "payments for individuals" in the list of account attributes.
82.18	Adds new lines to display amount of appropriations used to liquidate deficiencies of lease payments.

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Section No.	Change
84.2(b)	Provides additional clarification of reporting guidance for physical assets lines (13xx lines), including construction and rehabilitation, major equipment, other major equipment, and other physical assets.
84.2(f)	Clarifies the use of direct Federal programs to include both programs operated directly by Federal employees and programs operated through contract or by grants to non-Federal entities not included in the definition of "State and local governments."
84.3(a) , 84.4	Provides instructions on providing character class data with the appropriate BEA category classification and on reporting rescissions.
85.5(c)	Clarifies the number of pay periods used to determine current year and budget year FTE employment estimates.
85.5(c)	Updates the table showing compensable days.
120.2	Includes the term "account-specific apportionment" in place of "written apportionment".
120.15 , 120.19 , 120.34 , 120.36	Clarifies that footnotes for apportioned amounts in the Application of Budgetary resources section of an apportionment document have legal effect, while footnotes for budgetary resources in the Application of Budgetary Resources sections have no legal effect.
120.21	Modifies the apportionment footnote requirement where a single footnote specifying the difference between the rounded and unrounded amounts is acceptable.
120.24	Updates the date for when the apportionment system will open for a new fiscal year to no later than August 1 of any given year, and the date that agencies may submit their requests to OMB to August 8.
120.41	Specifies that the 30 days that agencies are automatically apportioned are calendar days.
120.56 , 120.62	Clarifies the status of apportioned amounts following a short-term continuing resolution.
123.4	Clarifies the status of unobligated apportionment balances post short-term continuing resolution.
123.8	Provides the footnote required for a reapportionment of a TAFS that is also receiving an automatic apportionment of funds pursuant to a short-term continuing resolution.
124.3	Includes sharing a draft communication template to notify employees of the status of appropriations in the call with agencies.
185	Directs agencies to use the online Credit Subsidy Calculator for relevant calculations instead of the Credit Subsidy Calculator 2.
185.4(s)	Asks agencies to alert OMB if there are questions about whether a government action is a workout or a modification.
185.6(c)	Clarifies the difference between the traditional and balances approach for calculating reestimates.
185.6(f)	Instructs agencies to request permission from OMB to net reestimates between risk categories.
185.6(g)	Includes more information about what constitutes a closing reestimate and how closing reestimates should be performed.

Section No.	Change
200	Updates overall performance planning and reporting timeline and definitions. Includes implementation of the Program Management Improvement Accountability Act (PMIAA) and Enterprise Risk Management (ERM) as a complement to the Federal performance Framework. Updates role of the CHCO in supporting agency strategic and performance planning as part of the Strategic Human Capital Management framework.
210	Updates reporting of performance information to Performance.gov.
220	Describes management of Cross-Agency Priority Goals (CAP Goals).
230	Describes Strategic Plan content and timeframes for development with the FY 2019 Budget as required by GPRA Modernization Act of 2010. Clarifies the relationship between the FY 2019 Annual Performance Plan and FYs 2018-2022 Strategic Plan.
240	Updates the FY 2019 Annual Performance Plan to be published with the Agency's FY 2019 final congressional budget justifications.
250	Establishes planning guidance for development of new Agency Priority Goals with the FY 2019 Budget.
260	Updates information to be contained in the FY 2017 Annual Performance Report, and provides guidance for publication with the agency FY 2019 congressional budget justification and performance plan.
270	Updates reporting the results of the 2017 strategic reviews in the agency's FY 2017 Annual Performance Report, and provides guidance for conducting 2018 strategic reviews and reporting results in the agency's FY 2018 Annual Performance Report.
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 both the Program Management Improvement Accountability Act (PMIAA) and the DATA Act with 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 for elimination. Agencies are required as a part of the September budget submission to update their lists of unnecessary reports.
Appendix F	Adds new lines to display amount of appropriations used to liquidate deficiencies of lease payments.

