SECTION 25—SUMMARY OF REQUIREMENTS

Key Dates for the FY 2018 Budget

The following tentative schedule covers the requirements to construct a complete baseline budget database by account, as well as actual data for the prior year and estimates for the current year.[1]

GTAS closes for 4th quarter, FY 2016 ....October 18
GTAS revision window opens..October 18
MAX A-11 database opens...November 1
Agency MAX A-11 PY lock and GTAS revision window closes........................... November 15[2]
Receipt PY revision window closes..November 15
Economic assumptions released ....November 10
Agency baseline lock..December 1

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[1] Per OMB Memorandum M-16-10, the 2018 Budget will be submitted by the next Administration
[2] The PY lock applies to all schedules.

Summary of Changes

Lowers the reporting threshold for geospatial data investments from $500,000 to $100,000 (section 25.5).

Drops the requirement to submit a Forecast of Contract Support (section 25.5).

25.1   Does Part 2 (Preparation and Submission of Budget Estimates) apply to me?

By law (31 U.S.C. 1104), the President's budget must include information on all agencies of all three branches of the Federal Government. Therefore, the instructions in Part 2 generally apply to all Government agencies. In addition, these instructions apply to the District of Columbia, which must submit information in support of Federal payments to the District. OMB includes the information submitted by certain agencies in the budget without change. In addition, Government-sponsored enterprises (GSEs) submit some of the information required of Government agencies on a comparable basis, and OMB includes it in the budget for information purposes.

If your agency appears in the following list, it is not subject to Executive Branch review by law or custom. That means that the requirements for submitting materials in support of your budget request do not apply to you. However, you do need to submit the information required for inclusion in the budget database and documents, which OMB incorporates without revision.

- Legislative Branch agencies.

- Judicial Branch agencies.
- Executive Branch agencies, as follows:
  ▶ Milk, Fruit, and Vegetable Marketing Orders, USDA.
  ▶ International Trade Commission.
  ▶ Postal Service.
  ▶ Board of Governors of the Federal Reserve System.

- Government-Sponsored Enterprises (GSEs) as follows:
  ▶ Federal National Mortgage Association.
  ▶ Federal Home Loan Mortgage Corporation.
  ▶ Banks for cooperatives.
  ▶ Agriculture credit banks.
  ▶ Farm credit banks.
  ▶ Federal Agricultural Mortgage Corporation.
  ▶ Federal home loan banks.
  ▶ Financing Corporation.
  ▶ Resolution Funding Corporation.

Contact your OMB representative if you have questions about the applicability of these instructions.

25.2 How do I get an exception?

For the sake of comparability among the budget data and presentations, OMB does not grant many exceptions to the specific requirements in this Part. However, if you believe special circumstances warrant an exception in your case, submit a written request detailing the circumstances and the specific exception needed to your OMB representative by August 1. If OMB approves the exception, it is valid only for the specified budget.

25.3 For what items do I need advance approval?

You must get advance approval from your OMB representative for the items shown in the table below.

Item	See section...	Timing
(1) Form and content of justification materials.	51.2	To be determined in consultation with your OMB representative.
(2) Program activity structure in the program and financing schedule.	82.5	By October 1.
(3) Changes in functional and receipt classifications.	79.4	By October 1.
(4) Changes in budget account structure (new accounts, merged accounts, changes in account titles, etc.)	79.4	By October 1 or as soon as possible thereafter for changes dependent on congressional action or other circumstances beyond agency control.

25.4 How do I submit information to OMB?

You generally submit information in two stages:

(1) *As part of your budget request*. Both Executive Branch agencies that are subject to Executive Branch review and the District of Columbia must prepare information and materials supporting their budget request. Your OMB representative will work with you to determine the specific form, content,

and timing of this information. Agencies that are not subject to Executive Branch review are not required to submit this information.

(2) *After passback*. Passback usually occurs around the end of November. In early-mid November, OMB issues detailed guidance and deadlines to complete CY and BY information. This stage includes MAX computer data, print materials, and additional information used to prepare the budget documents and supporting database. Also, you may need to revise and resubmit some materials included in the budget request to reflect the effects of final decisions. Agencies that are not subject to Executive Branch review need to submit information for inclusion in the budget documents and the budget database.

In the following sections, we tell you more about each stage, the items required, the criteria for determining whether the item applies to your agency, and where to find more detailed guidance on the item.

25.5   What do I include in the budget request to OMB?

You should include the information described below. In addition, your OMB representative may require you to include other materials (for example, information about your budget request by account and Budget Enforcement Act (BEA) category).

TABLE 1: CONTENTS OF THE BUDGET REQUEST[1]
Access web links at http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s25.pdf

If your agency is subject to Executive Branch Review and...	Then include this...	See section or link…
	Justification materials	51
Has motor vehicles	Motor vehicle fleet report *(Due August 26, 2016, initial agency input)*	Instructions
Obligates more than $5 million annually for rental payments to GSA or others	Space budget justification *(Due with agency budget submission)*	54
Has credit liquidating accounts with unobligated balances that carry over into the current year	Justification of unobligated balances in liquidating accounts	51.14, 185.3(l)
Has geospatial data investments $100,000 or greater	Information on geospatial data investments[2] *(Due within 90 days of enactment of an agency's appropriations bill)*	Instructions
Has submitted a strategic sustainability performance plan associated with meeting the goals of EO 13693	Information on funds for agency implementation of sustainability goals	Instructions
Has submitted a climate adaptation plan and is implementing action consistent with EO 13653	Information on funds for resilience in construction and renovation of Federal facilities	31.9
Implements homeland security related initiatives	Homeland security data collection	Instructions
Has technology transfers	Information on technology transfers *(Due January 13, 2017)*	Instructions

TABLE 1: CONTENTS OF THE BUDGET REQUEST[1]
Access web links at http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s25.pdf

If your agency is subject to Executive Branch Review and...	Then include this...	See section or link…
Subject to GPRA requirements	Performance budget	51.7, 200
Is requesting funds for information technology	General guidance on IT budget submissions, including: IT Portfolio Summary (Comprised of the IT Investment Portfolio Summary, Provisioned IT Services Spending Summary, Data Center Spending Summary, and Budget Accounts Summary), and submission of Major IT Investment Business Cases.	Instructions
Is requesting funds for information technology	IT Statements and IT Table	51.3
Is requesting funds for non-information technology (IT) capital assets (other than aircraft)	Business Case for Non-IT Capital Acquisitions[2]	Instructions
Is requesting funds for acquisition and maintenance of aircraft	Business Case for Acquisition and Maintenance of Aircraft[2]	Instructions
Is proposing any discretionary administrative actions that would increase mandatory spending	Information on planned administrative actions	OMB Memorandum M-05-13, 31.3
Provides major formula grants to State or local governments	State-by-State data and other information	Instructions
Has R&D funding	R&D funding by account and crosscut data at the bureau/agency level in budget authority (not outlays)	Instructions

[1] Agencies are not required to submit a formal budget request in September. However, certain materials are due as specified by the dates in this table. The Administration's plans for development of budget data in support of the 2018 budget process are described in OMB Memorandum No. M-16-10.. Requirements do not apply to agencies not subject to Executive Branch review (see section 25.1).

[2] If final decisions require changes to this information, revised materials must be submitted.

25.6 How do I build the MAX database?

(a) *Overview*

After the President has considered the estimates and made his decisions, you will be notified. You submit two types of information after passback, as explained in more detail in the following sections:

- *MAX data,* submitted through the MAX budget data system (see sections 79-86).
- *Print materials,* which OMB uses to prepare parts of the budget *Appendix* (see section 95).

If the decisions affect other budget accounts (such as the amount of transfers), you need to coordinate these changes with whomever is responsible for the budget submission of those other accounts.

When you are informed of the President's decisions, your agency head will determine the best and most appropriate distribution of amounts that have been left flexible. This Circular does not address the process

by which you appeal passback decisions. We issue separate guidance on the appeals process at the time of passback.

(b)   *Timing*

The core information in the PY column must be completed by mid-November (see Key Dates). In mid-early November OMB issues detailed guidance and deadlines for completing all MAX database schedules. These deadlines are based on the very tight schedule that OMB must maintain in order to transmit the budget in a timely manner. In order to meet the deadlines, you must begin providing the required information based on passback decisions. Do not wait until you have resolved appeals. Appeals generally affect very little of the information you submit, and you will have an opportunity to change the information as necessary to reflect the appeal resolution. Unless your OMB representative agrees, do not submit information that assumes an appeal resolution different from passback. When an appeal results in changes to passback decisions, the changes often differ from the agency proposal.

(c)   *MAX data*

You must submit the MAX computer data described below for each applicable budget account. In addition, if the criterion listed in the first column of the table applies to you, submit the data described in the second column for each applicable budget account. We indicate the MAX data schedule or schedules involved and tell you where to find guidance on the requirement.

TABLE 2: MAX DATA [1,2]

If your agency has…	Then submit for each applicable budget account…	MAX data schedule…	See section…
Budget authority and outlays	Estimates of budget authority and outlays	X	81, 82
	Character classification data, including R&D data	C	84
	Program and financing schedules[3]	X	82
Obligations	Object classification schedules	O	83
Employment	Employment summary	Q	85.6
Receipt accounts	Receipt estimates	K and R	81.3(b)
Credit liquidating or financing accounts; or non-credit revolving funds that conduct business-type activities (as determined by OMB), including GSEs	Balance sheet	F	86.1
Appropriations language requests	Budget year appropriations requests in thousands of dollars	T	86.2
Major trust funds and certain other accounts (as determined by OMB)	Status of funds	J	86.3

TABLE 2: MAX DATA [1,2]

If your agency has…	Then submit for each applicable budget account…	MAX data schedule…	See section…
Special or trust fund receipts	Special and trust fund receipts	N	86.4
Credit programs	Federal credit data	G, H, U, and Y	185

[1] Including agencies not subject to Executive Branch review. GSEs submit data for schedules F, G, and H only. Federal Reserve Board submits data for schedules A, P, and O only.

[2] Information required for schedules A, S, and P will be reported in a single worksheet (schedule X).

[3] Schedule P also required for accounts with obligated or unobligated balances.

(d)   *Print materials*

Print materials include these items printed in the ***Budget Appendix***:

- ***Appropriations language***. You must submit language for each account for which appropriations or limitation language was enacted in the CY or is proposed in the CY or BY, including supplemental appropriations requests. You must also submit any general provisions that pertain to you (see section 95).

- ***Narrative statements, footnotes, and tables***. You must provide a narrative statement for each account with activity in the current or budget year and separate statements for supplemental requests, rescission proposals, and items proposed for later transmittal. You may be required to provide tables and footnotes that are not generated by MAX under certain circumstances (see section 95).