

112TH CONGRESS
1ST SESSION

H. R. 3669

To improve the accuracy and transparency of the Federal budget process.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 14, 2011

Mr. RENACCI (for himself, Mr. QUIGLEY, Mr. BUCSHON, Mr. SCHRADER, Mr. OWENS, Mr. CARNEY, Mr. HIMES, and Mr. WEBSTER) introduced the following bill; which was referred to the Committee on the Budget, and in addition to the Committees on Rules, Oversight and Government Reform, and Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To improve the accuracy and transparency of the Federal budget process.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Budget Process Improvement Act of 2011”.

6 (b) TABLE OF CONTENTS.—

Sec. 1. Short title; table of contents.

TITLE I—IMPROVED ACCURACY AND TRANSPARENCY OF THE
FEDERAL BUDGET PROCESS

- Sec. 101. CBO and JCT descriptive analyses for second decade budget impact.
- Sec. 102. OMB reports on unbudgeted fiscal exposures.
- Sec. 103. Tax expenditure performance reviews.
- Sec. 104. Accrual accounting report.
- Sec. 105. Annual revenue stability projection report.

TITLE II—BIENNIAL BUDGETING

- Sec. 201. Revision of timetable.
- Sec. 202. Amendments to the Congressional Budget and Impoundment Control Act of 1974.
- Sec. 203. Amendments to rules of House of Representatives.
- Sec. 204. Amendments to title 31, United States Code.
- Sec. 205. Two-year appropriations; title and style of appropriations Acts.
- Sec. 206. Multiyear authorizations.
- Sec. 207. Government strategic and performance plans on a biennial basis.
- Sec. 208. Biennial appropriation bills.
- Sec. 209. Assistance by Federal agencies to standing committees of the Senate and the House of Representatives.
- Sec. 210. Report on two-year fiscal period.
- Sec. 211. Special transition period for the 113th Congress.
- Sec. 212. Effective date.

1 **TITLE I—IMPROVED ACCURACY** 2 **AND TRANSPARENCY OF THE** 3 **FEDERAL BUDGET PROCESS**

4 **SEC. 101. CBO AND JCT DESCRIPTIVE ANALYSES FOR SEC-** 5 **OND DECADE BUDGET IMPACT.**

6 (a) CBO.—Section 402 of the Congressional Budget
7 Act of 1974 is amended by inserting “(a)” after “402.”,
8 by striking the last sentence, and by adding at the end
9 the following new subsections:

10 “(b) Whenever the Director of the Congressional
11 Budget Office submits a cost estimate under subsection
12 (a) of a bill or resolution, the Director shall also provide
13 a descriptive analysis for the second decade budget impact
14 of such bill or resolution.

1 “(c) The estimates, comparison, and description so
2 submitted shall be included in the report accompanying
3 such bill or resolution if timely submitted to such com-
4 mittee before such report is filed.”.

5 (b) JCT.—Section 202(f) of the Congressional Budg-
6 et Act of 1974 is amended by inserting “(1)” after “REV-
7 ENUE ESTIMATES.—” and by adding at the end the fol-
8 lowing new paragraph:

9 “(2) Whenever the Joint Committee on Taxation pro-
10 vides revenue estimates to the Congressional Budget Of-
11 fice under paragraph (1), the Joint Committee on Tax-
12 ation shall also provide a descriptive analysis for the sec-
13 ond decade budget impact.”.

14 **SEC. 102. OMB REPORTS ON UNBUDGETED FISCAL EXPO-**
15 **SURES.**

16 Not later than July 1 of each year, the Director of
17 the Office of Management and Budget, in conjunction
18 with the Secretary of the Treasury, shall publish a report
19 on the size, scope, risk, and cost of the contingent liabil-
20 ities of the Government, including the implicit guarantees
21 to government sponsored enterprises such as the Federal
22 National Mortgage Association and the Federal Home
23 Loan Mortgage Corporation.

1 **SEC. 103. TAX EXPENDITURE PERFORMANCE REVIEWS.**

2 (a) PERFORMANCE REVIEW SCHEDULE AND RE-
3 PORTS.—(1) The Secretary of the Treasury (hereinafter
4 in this section referred to as the “Secretary”), in conjunc-
5 tion with the Director of the Office of Management and
6 Budget (hereinafter in this section referred to as the “Di-
7 rector”), shall conduct performance reviews of tax expend-
8 itures, as identified by the Joint Committee on Taxation,
9 on an ongoing basis. The Secretary shall develop the
10 schedule for these reviews, such that each tax expenditure
11 is reviewed at least once in every four-year period. A four-
12 year schedule shall be submitted by the Secretary to Con-
13 gress and to the Director during January of each calendar
14 year.

15 (2) Within three months after the enactment of any
16 new tax expenditure, the Secretary shall revise the most
17 recent four-year schedule of tax expenditure performance
18 reviews and submit them to Congress and to the Director.

19 (3) Not later than one year after the enactment of
20 this Act, the Secretary shall have submitted to Congress
21 and to the Director the first four-year schedule and begin
22 the first performance reviews under paragraph (1).

23 (4) The Secretary shall endeavor to develop a four-
24 year schedule that provides for the simultaneous review
25 of tax expenditures that have similar policy objectives.

26 (b) REPORTS.—

1 (1) The Secretary shall report each of its per-
2 formance reviews of tax expenditures to Congress
3 and to the Director in quarterly reports and con-
4 taining all of the performance reviews conducted
5 since the preceding report.

6 (2) The Secretary may conduct expedited per-
7 formance reviews for any tax expenditure that has
8 an estimated annual fiscal impact of less than \$1
9 billion, annually adjusted for inflation, unless the
10 Director requests or the chairs and ranking minority
11 members of the Committees on the Budget of the
12 House of Representatives and the Senate jointly re-
13 quest, in writing, a full review.

14 (3) Each performance review, except for expe-
15 dited performance reviews, shall include the fol-
16 lowing explanations, descriptions, estimates, anal-
17 yses, and recommendations:

18 (A) An explanation of the tax expenditure
19 and any relevant economic, social, or other con-
20 text under which it was first enacted.

21 (B) A description of the intended purpose
22 of the tax expenditure.

23 (C) An analysis of the overall success of
24 the tax expenditure in achieving such purpose,
25 and evidence supporting such analysis.

1 (D) An analysis of the extent to which fur-
2 ther extending the tax expenditure, or making
3 it permanent, would contribute to achieving
4 such purpose.

5 (E) A description of the direct and indirect
6 beneficiaries of the tax expenditure, also speci-
7 fying—

8 (i) any unintended beneficiaries of the
9 tax expenditure;

10 (ii) the classes of individuals, types of
11 organizations, or types of industries whose
12 Federal tax liabilities are directly affected
13 by the tax expenditure;

14 (iii) the extent to which terminating
15 the tax expenditure may have negative ef-
16 fects on the category of taxpayers that cur-
17 rently benefit from the tax preference and
18 on the economy; and

19 (iv) the extent to which the termi-
20 nation of the tax expenditure would affect
21 the distribution of liability for payments of
22 Federal taxes.

23 (F) An analysis of whether the tax expend-
24 iture is the most cost-effective method for
25 achieving the purpose for which it was intended,

1 and a description of any more cost-effective
2 methods through which such purpose could be
3 accomplished, and in particular the extent to
4 which a direct spending program might be pref-
5 erable to a tax expenditure, including—

6 (i) whether an outlay program might
7 achieve the same policy objectives as a tax
8 expenditure;

9 (ii) whether an outlay program might
10 reduce deadweight losses and improve eco-
11 nomic efficiency in the national economy;
12 and

13 (iii) whether a direct spending pro-
14 gram might be more or less expense to ad-
15 minister.

16 (G) A description of any unintended effects
17 of the tax expenditure that is useful in under-
18 standing the tax expenditure's overall value.

19 (H) A description of any interactions (ac-
20 tual or potential) with other tax expenditures or
21 direct spending programs in the same or related
22 budget function that should be studied further.

23 (I) An estimate of the annual cost in for-
24 gone revenues of the tax expenditure, as well as

1 a projection of the cost in foregone revenues for
2 the ensuing ten fiscal years.

3 (J) A description of any further informa-
4 tion needed to complete a more thorough exam-
5 ination and analysis of the tax expenditure, and
6 what is necessary to make such information
7 available.

8 (K) A specific recommendation, based on
9 analysis conducted in the performance review,
10 as to whether the tax expenditure should be
11 continued without modification, modified (in-
12 cluding converted fully or partly into a direct
13 spending program), scheduled for sunset, re-
14 viewed at a later date, or terminated imme-
15 diately. The Secretary may decline to provide a
16 specific recommendation, but in each such case
17 shall provide an explanation of why a rec-
18 ommendation has not been given.

19 (4) An expedited performance review shall in-
20 clude at least the explanations, descriptions, esti-
21 mates, analyses, and recommendations as listed in
22 subparagraphs (A), (B), (C), (D), (I), (J), and (K)
23 of paragraph (3).

24 (c) COMMITTEE HEARINGS.—Not later than 60 days
25 after the submission of any performance review report

1 under subsection (b), the Committees on Ways and Means
2 of the House of Representatives and the Committee on
3 Finance of the Senate shall hold public hearings to con-
4 sider the performance review recommendations contained
5 in that report. The Committees on the Budget of the
6 House of Representatives and the Senate may also hold
7 hearings on such performance review recommendations.

8 (d) CBO COMMENTS.—Not later than 60 days after
9 submission of a performance review report pursuant to
10 section 204(b) of the Congressional Budget Act of 1974,
11 the Director of the Congressional Budget Office shall pro-
12 vide to Congress, the Secretary, and the Director detailed,
13 written comments on the performance review rec-
14 ommendations, stating whether the Director of the Con-
15 gressional Budget Office agrees or disagrees with all or
16 any part of the report or, if no opinion is given, providing
17 an explanation of why he has no opinion or has not given
18 one.

19 **SEC. 104. ACCRUAL ACCOUNTING REPORT.**

20 (a) ACCRUAL-BASED ACCOUNTING SYSTEM.—The
21 Director of the Office of Management and Budget shall
22 develop a proposal for the implementation of an accrual-
23 based accounting system for certain portions of the budg-
24 et, excluding—

25 (1) insurance;

- 1 (2) environmental liabilities;
- 2 (3) Federal employee pensions;
- 3 (4) retiree health benefits; and
- 4 (5) other budget items where accrual-based ac-
5 counting would feasibly capture significant future
6 cash resource requirements that are not reflected in
7 the cash-based budget; where appropriate and rea-
8 sonable.

9 (b) REPORT.—Within one year of the date of enact-
10 ment of this Act, the Director of the Office of Manage-
11 ment and Budget shall submit a report to Congress set-
12 ting forth the legislation necessary for the implementation
13 of an accrual-based accounting system for part of the
14 budget, along with any recommendations regarding its
15 proposed legislation.

16 **SEC. 105. ANNUAL REVENUE STABILITY PROJECTION RE-**
17 **PORT.**

18 Not later than July 1 of each year, the Director of
19 the Congressional Budget Office, in conjunction with the
20 Joint Committee on Taxation, shall publish a report that
21 projects annual Federal revenues by source over the next
22 10 fiscal years and includes a discussion of the assump-
23 tions used to project such revenues. The Director shall
24 transmit the report to the Committee on Appropriations,
25 the Committee on the Budget, and the Committee on

1 Ways and Means of the House of Representatives for the
 2 purpose of considering and setting annual budget author-
 3 ity.

4 **TITLE II—BIENNIAL BUDGETING**

5 **SEC. 201. REVISION OF TIMETABLE.**

6 Section 300 of the Congressional Budget Act of 1974
 7 (2 U.S.C. 631) is amended to read as follows:

8 “TIMETABLE

9 “SEC. 300. (a) IN GENERAL.—Except as provided by
 10 subsection (b), the timetable with respect to the congres-
 11 sional budget process for any Congress (beginning with
 12 the One Hundred Fourteenth Congress) is as follows:

“First Session

On or before:	Action to be completed:
First Monday in February	President submits budget rec- ommendations.
February 15	Congressional Budget Office submits report to Budget Committees.
Not later than 6 weeks after budget submission.	Committees submit views and esti- mates to Budget Committees.
April 1	Budget Committees report concurrent resolution on the biennial budget.
May 15	Congress completes action on concur- rent resolution on the biennial budg- et.
May 15	Biennial appropriation bills may be considered in the House.
June 10	House Appropriations Committee re- ports last biennial appropriation bill.
June 30	House completes action on biennial appropriation bills.
October 1	Biennium begins.

Second Session

On or before:	Action to be completed:
February 15	President submits budget review.
Not later than 6 weeks after President submits budget review.	Congressional Budget Office submits report to Budget Committees.

The last day of the session Congress completes action on bills and resolutions authorizing new budget authority for the succeeding biennium.

1 “(b) SPECIAL RULE.—In the case of any first session
 2 of Congress that begins in any year during which the term
 3 of a President (except a President who succeeds himself)
 4 begins, the following dates shall supersede those set forth
 5 in subsection (a):

“First Session	
On or before:	Action to be completed:
First Monday in April	President submits budget recommendations.
April 20	Committees submit views and estimates to Budget Committees.
May 15	Budget Committees report concurrent resolution on the biennial budget.
June 1	Congress completes action on concurrent resolution on the biennial budget.
June 1	Biennial appropriation bills may be considered in the House.
July 1	House Appropriations Committee reports last biennial appropriation bill.
July 20	House completes action on biennial appropriation bills.
October 1	Biennium begins.”.

6 **SEC. 202. AMENDMENTS TO THE CONGRESSIONAL BUDGET**
 7 **AND IMPOUNDMENT CONTROL ACT OF 1974.**

8 (a) DECLARATION OF PURPOSE.—Section 2(2) of the
 9 Congressional Budget and Impoundment Control Act of
 10 1974 (2 U.S.C. 621(2)) is amended by striking “each
 11 year” and inserting “biennially”.

12 (b) DEFINITIONS.—

13 (1) BUDGET RESOLUTION.—Section 3(4) of
 14 such Act (2 U.S.C. 622(4)) is amended by striking

1 “fiscal year” each place it appears and inserting “bi-
2 ennium”.

3 (2) BIENNIUM.—Section 3 of such Act (2
4 U.S.C. 622) is amended by adding at the end the
5 following new paragraph:

6 “(11) The term ‘biennium’ means the period of
7 2 consecutive fiscal years beginning on October 1 of
8 any odd-numbered year.”.

9 (c) BIENNIAL CONCURRENT RESOLUTION ON THE
10 BUDGET.—

11 (1) CONTENTS OF RESOLUTION.—Section
12 301(a) of such Act (2 U.S.C. 632(a)) is amended—

13 (A) in the matter preceding paragraph (1)
14 by—

15 (i) striking “April 15 of each year”
16 and inserting “May 15 of each odd-num-
17 bered year”;

18 (ii) striking “the fiscal year beginning
19 on October 1 of such year” the first place
20 it appears and inserting “the biennium be-
21 ginning on October 1 of such year”; and

22 (iii) striking “the fiscal year beginning
23 on October 1 of such year” the second
24 place it appears and inserting “each fiscal
25 year in such period”;

1 (B) in paragraph (6), by striking “for the
2 fiscal year” and inserting “for each fiscal year
3 in the biennium”; and

4 (C) in paragraph (7), by striking “for the
5 fiscal year” and inserting “for each fiscal year
6 in the biennium”.

7 (2) ADDITIONAL MATTERS.—Section 301(b) of
8 such Act (2 U.S.C. 632(b)) is amended—

9 (A) in paragraph (3), by striking “for such
10 fiscal year” and inserting “for either fiscal year
11 in such biennium”; and

12 (B) in paragraph (7), by striking “for the
13 first fiscal year” and inserting “for each fiscal
14 year in the biennium”.

15 (3) VIEWS OF OTHER COMMITTEES.—Section
16 301(d) of such Act (2 U.S.C. 632(d)) is amended by
17 inserting “(or, if applicable, as provided by section
18 300(b))” after “United States Code”.

19 (4) HEARINGS.—Section 301(e)(1) of such Act
20 (2 U.S.C. 632(e)) is amended by—

21 (A) striking “fiscal year” and inserting
22 “biennium”; and

23 (B) inserting after the second sentence the
24 following: “On or before April 1 of each odd-
25 numbered year (or, if applicable, as provided by

1 section 300(b)), the Committee on the Budget
2 of each House shall report to its House the con-
3 current resolution on the budget referred to in
4 subsection (a) for the biennium beginning on
5 October 1 of that year.”.

6 (5) GOALS FOR REDUCING UNEMPLOYMENT.—
7 Section 301(f) of such Act (2 U.S.C. 632(f)) is
8 amended by striking “fiscal year” each place it ap-
9 pears and inserting “biennium”.

10 (6) ECONOMIC ASSUMPTIONS.—Section
11 301(g)(1) of such Act (2 U.S.C. 632(g)(1)) is
12 amended by striking “for a fiscal year” and insert-
13 ing “for a biennium”.

14 (7) SECTION HEADING.—The section heading of
15 section 301 of such Act is amended by striking “AN-
16 NUAL” and inserting “BIENNIAL”.

17 (8) TABLE OF CONTENTS.—The item relating
18 to section 301 in the table of contents set forth in
19 section 1(b) of such Act is amended by striking “An-
20 nual” and inserting “Biennial”.

21 (d) COMMITTEE ALLOCATIONS.—Section 302 of such
22 Act (2 U.S.C. 633) is amended—

23 (1) in subsection (a)(1) by—

1 (A) striking “for the first fiscal year of the
2 resolution,” and inserting “for each fiscal year
3 in the biennium,”;

4 (B) striking “for that period of fiscal
5 years” and inserting “for all fiscal years cov-
6 ered by the resolution”; and

7 (C) striking “for the fiscal year of that
8 resolution” and inserting “for each fiscal year
9 in the biennium”;

10 (2) in subsection (a)(5), by striking “April 15”
11 and inserting “May 15”;

12 (3) in subsection (f)(1), by striking “for a fiscal
13 year” and inserting “for a biennium”;

14 (4) in subsection (f)(1), by striking “first fiscal
15 year” and inserting “either fiscal year of the bien-
16 nium”;

17 (5) in subsection (f)(2)(A), by—

18 (A) striking “first fiscal year” and insert-
19 ing “each fiscal year of the biennium”; and

20 (B) striking “the total of fiscal years” and
21 inserting “the total of all fiscal years covered by
22 the resolution”; and

23 (6) in subsection (g)(1)(A), by striking “April”
24 and inserting “May”.

25 (e) SECTION 303 POINT OF ORDER.—

1 (1) IN GENERAL.—Section 303(a) of such Act
2 (2 U.S.C. 634(a)) is amended by striking “for a fis-
3 cal year” and inserting “for a biennium” and by
4 striking “the first fiscal year” and inserting “each
5 fiscal year of the biennium”.

6 (2) EXCEPTIONS IN THE HOUSE.—Section
7 303(b) of such Act (2 U.S.C. 634(b)) is amended—

8 (A) in paragraph (1)(A), by striking “the
9 budget year” and inserting “the biennium”;

10 (B) in paragraph (1)(B), by striking “the
11 fiscal year” and inserting “the biennium”; and

12 (C) in paragraph (2), by inserting “(or
13 June 1 whenever section 300(b) is applicable)”.

14 (3) APPLICATION TO THE SENATE.—Section
15 303(c)(1) of such Act (2 U.S.C. 634(c)) is amended
16 by—

17 (A) striking “fiscal year” and inserting
18 “biennium”; and

19 (B) striking “that year” and inserting
20 “each fiscal year of that biennium”.

21 (f) PERMISSIBLE REVISIONS OF CONCURRENT RESO-
22 LUTIONS ON THE BUDGET.—Section 304 of such Act (2
23 U.S.C. 635) is amended—

24 (1) by striking “fiscal year” the first two places
25 it appears and inserting “biennium”;

1 (2) by striking “for such fiscal year”; and

2 (3) by inserting before the period “for such bi-
3 ennium”.

4 (g) PROCEDURES FOR CONSIDERATION OF BUDGET
5 RESOLUTIONS.—Section 305(a)(3) of such Act (2 U.S.C.
6 636(b)(3)) is amended by striking “fiscal year” and in-
7 serting “biennium”.

8 (h) COMPLETION OF HOUSE COMMITTEE ACTION ON
9 APPROPRIATION BILLS.—Section 307 of such Act (2
10 U.S.C. 638) is amended—

11 (1) by striking “each year” and inserting “each
12 odd-numbered year (or, if applicable, as provided by
13 section 300(b), July 1)”;

14 (2) by striking “annual” and inserting “bien-
15 nial”;

16 (3) by striking “fiscal year” and inserting “bi-
17 ennium”; and

18 (4) by striking “that year” and inserting “each
19 odd-numbered year”.

20 (i) QUARTERLY BUDGET REPORTS.—Section 308 of
21 such Act (2 U.S.C. 639) is amended by adding at the end
22 the following new subsection:

23 “(d) QUARTERLY BUDGET REPORTS.—The Director
24 of the Congressional Budget Office shall, as soon as prac-
25 ticable after the completion of each quarter of the fiscal

1 year, prepare an analysis comparing revenues, spending,
2 and the deficit or surplus for the current fiscal year to
3 assumptions included in the congressional budget resolu-
4 tion. In preparing this report, the Director of the Congres-
5 sional Budget Office shall combine actual budget figures
6 to date with projected revenue and spending for the bal-
7 ance of the fiscal year. The Director of the Congressional
8 Budget Office shall include any other information in this
9 report that it deems useful for a full understanding of the
10 current fiscal position of the Federal Government. The re-
11 ports mandated by this subsection shall be transmitted by
12 the Director to the Senate and House Committees on the
13 Budget, and the Congressional Budget Office shall make
14 such reports available to any interested party upon re-
15 quest.”.

16 (j) COMPLETION OF HOUSE ACTION ON REGULAR
17 APPROPRIATION BILLS.—Section 309 of such Act (2
18 U.S.C. 640) is amended—

19 (1) by striking “It” and inserting “Except
20 whenever section 300(b) is applicable, it”;

21 (2) by inserting “of any odd-numbered calendar
22 year” after “July”;

23 (3) by striking “annual” and inserting “bien-
24 nial”; and

1 (4) by striking “fiscal year” and inserting “bi-
2 ennium”.

3 (k) RECONCILIATION PROCESS.—Section 310 of such
4 Act (2 U.S.C. 641) is amended—

5 (1) in subsection (a), in the matter preceding
6 paragraph (1), by striking “any fiscal year” and in-
7 serting “any biennium”;

8 (2) in subsection (a)(1), by striking “such fiscal
9 year” each place it appears and inserting “any fiscal
10 year covered by such resolution”; and

11 (3) by striking subsection (f) and redesignating
12 subsection (g) as subsection (f).

13 (l) SECTION 311 POINT OF ORDER.—

14 (1) IN THE HOUSE.—Section 311(a)(1) of such
15 Act (2 U.S.C. 642(a)) is amended—

16 (A) by striking “for a fiscal year” and in-
17 serting “for a biennium”;

18 (B) by striking “the first fiscal year” each
19 place it appears and inserting “either fiscal
20 year of the biennium”; and

21 (C) by striking “that first fiscal year” and
22 inserting “each fiscal year in the biennium”.

23 (2) IN THE SENATE.—Section 311(a)(2) of
24 such Act is amended—

1 (A) in subparagraph (A), by striking “for
2 the first fiscal year” and inserting “for either
3 fiscal year of the biennium”; and

4 (B) in subparagraph (B)—

5 (i) by striking “that first fiscal year”
6 the first place it appears and inserting
7 “each fiscal year in the biennium”; and

8 (ii) by striking “that first fiscal year
9 and the ensuing fiscal years” and inserting
10 “all fiscal years”.

11 (3) SOCIAL SECURITY LEVELS.—Section
12 311(a)(3) of such Act is amended by—

13 (A) striking “for the first fiscal year” and
14 inserting “each fiscal year in the biennium”;
15 and

16 (B) striking “that fiscal year and the ensu-
17 ing fiscal years” and inserting “all fiscal
18 years”.

19 (m) MAXIMUM DEFICIT AMOUNT POINT OF
20 ORDER.—Section 312(c) of the Congressional Budget Act
21 of 1974 (2 U.S.C. 643) is amended—

22 (1) by striking “for a fiscal year” and inserting
23 “for a biennium”;

1 (2) in paragraph (1), by striking “first fiscal
2 year” and inserting “either fiscal year in the bien-
3 nium”;

4 (3) in paragraph (2), by striking “that fiscal
5 year” and inserting “either fiscal year in the bien-
6 nium”; and

7 (4) in the matter following paragraph (2), by
8 striking “that fiscal year” and inserting “the appli-
9 cable fiscal year”.

10 **SEC. 203. AMENDMENTS TO RULES OF HOUSE OF REP-**
11 **RESENTATIVES.**

12 (a) Clause 4(a)(1)(A) of rule X of the Rules of the
13 House of Representatives is amended by inserting “odd-
14 numbered” after “each”.

15 (b) Clause 4(a)(4) of rule X of the Rules of the House
16 of Representatives is amended by striking “fiscal year”
17 and inserting “biennium”.

18 (c) Clause 4(b)(2) of rule X of the Rules of the House
19 of Representatives is amended by striking “each fiscal
20 year” and inserting “the biennium”.

21 (d) Clause 4(b) of rule X of the Rules of the House
22 of Representatives is amended by striking “and” at the
23 end of subparagraph (5), by striking the period and insert-
24 ing “; and” at the end of subparagraph (6), and by adding
25 at the end the following new subparagraph:

1 “(7) use the second session of each Congress to study
2 issues with long-term budgetary and economic implica-
3 tions, which would include—

4 “(A) hold hearings to receive testimony from
5 committees of jurisdiction to identify problem areas
6 and to report on the results of oversight; and

7 “(B) by January 1 of each odd-number year,
8 issuing a report to the Speaker which identifies the
9 key issues facing the Congress in the next bien-
10 nium.”.

11 (e) Clause 11(i) of rule X of the Rules of the House
12 of Representatives is amended by striking “during the
13 same or preceding fiscal year”.

14 (f) Clause 4(e) of rule X of the Rules of the House
15 of Representatives is amended by striking “annually” each
16 place it appears and inserting “biennially” and by striking
17 “annual” and inserting “biennial”.

18 (g) Clause 4(f) of rule X of the Rules of the House
19 of Representatives is amended—

20 (1) by inserting “during each odd-numbered
21 year” after “the submission of budget by the Presi-
22 dent”;

23 (2) by striking “fiscal year” the first place it
24 appears and inserting “biennium”; and

1 (3) by striking “that fiscal year” and inserting
2 “each fiscal year in such ensuing biennium”.

3 (h) Clause 3(d)(2)(A) of rule XIII of the Rules of
4 the House of Representatives is amended by striking
5 “five” both places it appears and inserting “six”.

6 (i) Clause 5(a)(1) of rule XIII of the Rules of the
7 House of Representatives is amended by striking “fiscal
8 year after September 15 in the preceding fiscal year” and
9 inserting “biennium after September 15 of the year in
10 which such biennium begins”.

11 **SEC. 204. AMENDMENTS TO TITLE 31, UNITED STATES**

12 **CODE.**

13 (a) DEFINITION.—Section 1101 of title 31, United
14 States Code, is amended by adding at the end thereof the
15 following new paragraph:

16 “(3) ‘biennium’ has the meaning given to such
17 term in paragraph (11) of section 3 of the Congres-
18 sional Budget and Impoundment Control Act of
19 1974 (2 U.S.C. 622(11)).”.

20 (b) BUDGET CONTENTS AND SUBMISSION TO THE
21 CONGRESS.—

22 (1) SCHEDULE.—The matter preceding para-
23 graph (1) in section 1105(a) of title 31, United
24 States Code, is amended to read as follows:

1 “(a) On or before the first Monday in February of
2 each odd-numbered year (or, if applicable, as provided by
3 section 300(b) of the Congressional Budget Act of 1974),
4 beginning with the One Hundred Fourteenth Congress,
5 the President shall transmit to the Congress, the budget
6 for the biennium beginning on October 1 of such calendar
7 year. The budget transmitted under this subsection shall
8 include a budget message and summary and supporting
9 information. The President shall include in each budget
10 the following:”.

11 (2) EXPENDITURES.—Section 1105(a)(5) of
12 title 31, United States Code, is amended by striking
13 “the fiscal year for which the budget is submitted
14 and the 4 fiscal years after that year” and inserting
15 “each fiscal year in the biennium for which the
16 budget is submitted and in the succeeding 4 years”.

17 (3) RECEIPTS.—Section 1105(a)(6) of title 31,
18 United States Code, is amended by striking “the fis-
19 cal year for which the budget is submitted and the
20 4 fiscal years after that year” and inserting “each
21 fiscal year in the biennium for which the budget is
22 submitted and in the succeeding 4 years”.

23 (4) BALANCE STATEMENTS.—Section
24 1105(a)(9)(C) of title 31, United States Code, is

1 amended by striking “the fiscal year” and inserting
2 “each fiscal year in the biennium”.

3 (5) GOVERNMENT FUNCTIONS AND ACTIVITIES.—Section 1105(a)(12) of title 31, United
4 States Code, is amended in subparagraph (A), by
5 striking “the fiscal year” and inserting “each fiscal
6 year in the biennium”.

8 (6) ALLOWANCES.—Section 1105(a)(13) of title
9 31, United States Code, is amended by striking “the
10 fiscal year” and inserting “each fiscal year in the bi-
11 ennium”.

12 (7) ALLOWANCES FOR UNANTICIPATED AND
13 UNCONTROLLABLE EXPENDITURES.—Section
14 1105(a)(14) of title 31, United States Code, is
15 amended by striking “that year” and inserting “each
16 fiscal year in the biennium for which the budget is
17 submitted”.

18 (8) TAX EXPENDITURES.—Section 1105(a)(16)
19 of title 31, United States Code, is amended by strik-
20 ing “the fiscal year” and inserting “each fiscal year
21 in the biennium”.

22 (9) ESTIMATES FOR FUTURE YEARS.—Section
23 1105(a)(17) of title 31, United States Code, is
24 amended—

1 (A) by striking “the fiscal year following
2 the fiscal year” and inserting “each fiscal year
3 in the biennium following the biennium”;

4 (B) by striking “that following fiscal year”
5 and inserting “each such fiscal year”; and

6 (C) by striking “fiscal year before the fis-
7 cal year” and inserting “biennium before the bi-
8 ennium”.

9 (10) PRIOR YEAR OUTLAYS.—Section
10 1105(a)(18) of title 31, United States Code, is
11 amended—

12 (A) by striking “the prior fiscal year” and
13 inserting “each of the 2 most recently com-
14 pleted fiscal years,”;

15 (B) by striking “for that year” and insert-
16 ing “with respect to those fiscal years”; and

17 (C) by striking “in that year” and insert-
18 ing “in those fiscal years”.

19 (11) PRIOR YEAR RECEIPTS.—Section
20 1105(a)(19) of title 31, United States Code, is
21 amended—

22 (A) by striking “the prior fiscal year” and
23 inserting “each of the 2 most recently com-
24 pleted fiscal years”;

1 (B) by striking “for that year” and insert-
2 ing “with respect to those fiscal years”; and

3 (C) by striking “in that year” each place
4 it appears and inserting “in those fiscal years”.

5 (c) ESTIMATED EXPENDITURES OF LEGISLATIVE
6 AND JUDICIAL BRANCHES.—Section 1105(b) of title 31,
7 United States Code, is amended by striking “each year”
8 and inserting “each even numbered year”.

9 (d) RECOMMENDATIONS TO MEET ESTIMATED DE-
10 FICIENCIES.—Section 1105(c) of title 31, United States
11 Code, is amended—

12 (1) by striking “the fiscal year for” the first
13 place it appears and inserting “each fiscal year in
14 the biennium for”;

15 (2) by striking “the fiscal year for” the second
16 place it appears and inserting “each fiscal year of
17 the biennium, as the case may be,”; and

18 (3) by striking “that year” and inserting “for
19 each year of the biennium”.

20 (e) CAPITAL INVESTMENT ANALYSIS.—Section
21 1105(e)(1) of title 31, United States Code, is amended
22 by striking “ensuing fiscal year” and inserting “biennium
23 to which such budget relates”.

24 (f) SUPPLEMENTAL BUDGET ESTIMATES AND
25 CHANGES.—

1 (1) IN GENERAL.—Section 1106(a) of title 31,
2 United States Code, is amended—

3 (A) in the matter preceding paragraph (1),
4 by—

5 (i) inserting “and before February 15
6 of each even numbered year” after “Before
7 July 16 of each year”; and

8 (ii) striking “fiscal year” and insert-
9 ing “biennium”;

10 (B) in paragraph (1), by striking “that fis-
11 cal year” and inserting “each fiscal year in
12 such biennium”;

13 (C) in paragraph (2), by striking “4 fiscal
14 years following the fiscal year” and inserting “4
15 fiscal years following the biennium”; and

16 (D) in paragraph (3), by striking “fiscal
17 year” and inserting “biennium”.

18 (2) CHANGES.—Section 1106(b) of title 31,
19 United States Code, is amended by—

20 (A) striking “the fiscal year” and inserting
21 “each fiscal year in the biennium”; and

22 (B) inserting “and before February 15 of
23 each even numbered year” after “Before July
24 16 of each year”.

1 (g) CURRENT PROGRAMS AND ACTIVITIES ESTI-
2 MATES.—

3 (1) THE PRESIDENT.—Section 1109(a) of title
4 31, United States Code, is amended—

5 (A) by striking “On or before the first
6 Monday after January 3 of each year (on or be-
7 fore February 5 in 1986)” and inserting “At
8 the same time the budget required by section
9 1105 is submitted for a biennium”; and

10 (B) by striking “the following fiscal year”
11 and inserting “each fiscal year of such period”.

12 (2) JOINT ECONOMIC COMMITTEE.—Section
13 1109(b) of title 31, United States Code, is amended
14 by striking “March 1 of each year” and inserting
15 “within 6 weeks of the President’s budget submis-
16 sion for each odd-numbered year (or, if applicable,
17 as provided by section 300(b) of the Congressional
18 Budget Act of 1974)”.

19 (h) YEAR-AHEAD REQUESTS FOR AUTHORIZING
20 LEGISLATION.—Section 1110 of title 31, United States
21 Code, is amended by—

22 (1) striking “May 16” and inserting “March
23 31”; and

24 (2) striking “year before the year in which the
25 fiscal year begins” and inserting “calendar year pre-

1 ceding the calendar year in which the biennium be-
2 gins”.

3 **SEC. 205. TWO-YEAR APPROPRIATIONS; TITLE AND STYLE**
4 **OF APPROPRIATIONS ACTS.**

5 Section 105 of title 1, United States Code, is amend-
6 ed to read as follows:

7 **“§ 105. Title and style of appropriations Acts**

8 “(a) The style and title of all Acts making appropria-
9 tions for the support of the Government shall be as fol-
10 lows: ‘An Act making appropriations (here insert the ob-
11 ject) for each fiscal year in the biennium of fiscal years
12 (here insert the fiscal years of the biennium).’.

13 “(b) All Acts making regular appropriations for the
14 support of the Government shall be enacted for a biennium
15 and shall specify the amount of appropriations provided
16 for each fiscal year in such period.

17 “(c) For purposes of this section, the term ‘biennium’
18 has the same meaning as in section 3(11) of the Congres-
19 sional Budget and Impoundment Control Act of 1974 (2
20 U.S.C. 622(11)).”.

21 **SEC. 206. MULTIYEAR AUTHORIZATIONS.**

22 (a) IN GENERAL.—Title III of the Congressional
23 Budget Act of 1974 is amended by adding at the end the
24 following new section:

1 “MULTIYEAR AUTHORIZATIONS OF APPROPRIATIONS

2 “SEC. 316. (a) POINT OF ORDER.—(1)(A) It shall
3 not be in order in the House of Representatives or the
4 Senate to consider any measure that contains a specific
5 authorization of appropriations for any purpose unless the
6 measure includes such a specific authorization of appro-
7 priations for that purpose for not less than each fiscal year
8 in one or more bienniums.

9 “(B) For purposes of this paragraph, a specific au-
10 thorization of appropriations is an authorization for the
11 enactment of an amount of appropriations or amounts not
12 to exceed an amount of appropriations (whether stated as
13 a sum certain, as a limit, or as such sums as may be nec-
14 essary) for any purpose for a fiscal year.

15 “(2) Paragraph (1) does not apply with respect to
16 an authorization of appropriations for a single fiscal year
17 for any program, project, or activity if the measure con-
18 taining that authorization includes a provision expressly
19 stating the following: ‘Congress finds that no authoriza-
20 tion of appropriation will be required for [Insert name of
21 applicable program, project, or activity] for any subse-
22 quent fiscal year.’.

23 “(3) For purposes of this subsection, the term ‘meas-
24 ure’ means a bill, joint resolution, amendment, motion, or
25 conference report.”.

1 (b) AMENDMENT TO TABLE OF CONTENTS.—The
2 table of contents set forth in section 1(b) of the Congres-
3 sional Budget and Impoundment Control Act of 1974 is
4 amended by adding after the item relating to section 315
5 the following new item:

“Sec. 316. Multiyear authorizations of appropriations.”.

6 **SEC. 207. GOVERNMENT STRATEGIC AND PERFORMANCE**
7 **PLANS ON A BIENNIAL BASIS.**

8 (a) STRATEGIC PLANS.—Section 306 of title 5,
9 United States Code, is amended—

10 (1) in subsection (a), by striking “September
11 30, 1997” and inserting “September 30, 2014”;

12 (2) in subsection (b)—

13 (A) by striking “at least every three years”
14 and inserting “at least every 4 years”; and

15 (B) by striking “five years forward” and
16 inserting “six years forward”; and

17 (3) in subsection (c), by inserting a comma
18 after “section” the second place it appears and add-
19 ing “including a strategic plan submitted by Sep-
20 tember 30, 2014, meeting the requirements of sub-
21 section (a)”.

22 (b) BUDGET CONTENTS AND SUBMISSION TO CON-
23 GRESS.—Paragraph (28) of section 1105(a) of title 31,
24 United States Code, is amended by striking “beginning

1 with fiscal year 1999, a” and inserting “beginning with
2 fiscal year 2016, a biennial”.

3 (c) PERFORMANCE PLANS.—Section 1115 of title 31,
4 United States Code, is amended—

5 (1) in subsection (a)—

6 (A) in the matter before paragraph (1) by
7 striking “an annual” and inserting “a bien-
8 nial”;

9 (B) in paragraph (1) by inserting after
10 “program activity” the following: “for both
11 years 1 and 2 of the biennial plan”;

12 (C) in paragraph (5) by striking “and”
13 after the semicolon;

14 (D) in paragraph (6) by striking the period
15 and inserting a semicolon; and inserting “and”
16 after the inserted semicolon; and

17 (E) by adding after paragraph (6) the fol-
18 lowing:

19 “(7) cover each fiscal year of the biennium be-
20 ginning with the first fiscal year of the next biennial
21 budget cycle.”;

22 (2) in subsection (d) by striking “annual” and
23 inserting “biennial”; and

24 (3) in paragraph (6) of subsection (f) by strik-
25 ing “annual” and inserting “biennial”.

1 (d) MANAGERIAL ACCOUNTABILITY AND FLEXI-
2 BILITY.—Section 9703 of title 31, United States Code, re-
3 lating to managerial accountability, is amended—

4 (1) in subsection (a)—

5 (A) in the first sentence by striking “Be-
6 ginning with fiscal year 1999, the” and insert-
7 ing “Beginning with fiscal year 2016, the bien-
8 nial” and by striking “annual”; and

9 (B) by striking “section 1105(a)(29)” and
10 inserting “section 1105(a)(28)”;

11 (2) in subsection (e)—

12 (A) in the first sentence by striking “one
13 or” before “years”;

14 (B) in the second sentence by striking “a
15 subsequent year” and inserting “for a subse-
16 quent 2-year period”; and

17 (C) in the third sentence by striking
18 “three” and inserting “four”.

19 (e) PILOT PROJECTS FOR PERFORMANCE BUDG-
20 ETING.—Section 1119 of title 31, United States Code, is
21 amended—

22 (1) in paragraph (1) of subsection (d), by strik-
23 ing “annual” and inserting “biennial”; and

24 (2) in subsection (e), by striking “annual” and
25 inserting “biennial”.

1 (f) STRATEGIC PLANS.—Section 2802 of title 39,
2 United States Code, is amended—

3 (1) in subsection (a), by striking “September
4 30, 1997” and inserting “September 30, 2014”;

5 (2) in subsection (b), by striking “at least every
6 three years” and inserting “at least every 4 years”;

7 (3) by striking “five years forward” and insert-
8 ing “six years forward”; and

9 (4) in subsection (c), by inserting a comma
10 after “section” the second place it appears and in-
11 sserting “including a strategic plan submitted by
12 September 30, 2014, meeting the requirements of
13 subsection (a)”.

14 (g) PERFORMANCE PLANS.—Section 2803(a) of title
15 39, United States Code, is amended—

16 (1) in the matter before paragraph (1), by
17 striking “an annual” and inserting “a biennial”;

18 (2) in paragraph (1), by inserting after “pro-
19 gram activity” the following: “for both years 1 and
20 2 of the biennial plan”;

21 (3) in paragraph (5), by striking “and” after
22 the semicolon;

23 (4) in paragraph (6), by striking the period and
24 inserting “; and”; and

25 (5) by adding after paragraph (6) the following:

1 “(7) cover each fiscal year of the biennium be-
2 ginning with the first fiscal year of the next biennial
3 budget cycle.”.

4 (h) COMMITTEE VIEWS OF PLANS AND REPORTS.—
5 Section 301(d) of the Congressional Budget Act (2 U.S.C.
6 632(d)) is amended by adding at the end “Each committee
7 of the Senate or the House of Representatives shall review
8 the strategic plans, performance plans, and performance
9 reports, required under section 306 of title 5, United
10 States Code, and sections 1115 and 1116 of title 31,
11 United States Code, of all agencies under the jurisdiction
12 of the committee. Each committee may provide its views
13 on such plans or reports to the Committee on the Budget
14 of the applicable House.”.

15 (i) EFFECTIVE DATE.—

16 (1) IN GENERAL.—The amendments made by
17 this section shall take effect on September 30, 2014.

18 (2) AGENCY ACTIONS.—Effective on and after
19 the date of enactment of this Act, each agency shall
20 take such actions as necessary to prepare and sub-
21 mit any plan or report in accordance with the
22 amendments made by it.

23 **SEC. 208. BIENNIAL APPROPRIATION BILLS.**

24 (a) IN THE HOUSE OF REPRESENTATIVES.—(1)
25 Clause 2(a) of rule XXI of the Rules of the House of Rep-

1 representatives is amended by adding at the end the following
2 new subparagraph:

3 “(3)(A) Except as provided by subdivision (B), an ap-
4 propriation may not be reported in a general appropriation
5 bill (other than a supplemental appropriation bill), and
6 may not be in order as an amendment thereto, unless it
7 provides new budget authority or establishes a level of ob-
8 ligations under contract authority for each fiscal year of
9 a biennium.

10 “(B) Subdivision (A) does not apply with respect to
11 an appropriation for a single fiscal year for any program,
12 project, or activity if the bill or amendment thereto con-
13 taining that appropriation includes a provision expressly
14 stating the following: ‘Congress finds that no additional
15 funding beyond one fiscal year will be required and the
16 [Insert name of applicable program, project, or activity]
17 will be completed or terminated after the amount provided
18 has been expended.’.

19 “(C) For purposes of paragraph (b), the statement
20 set forth in subdivision (B) with respect to an appropria-
21 tion for a single fiscal year for any program, project, or
22 activity may be included in a general appropriation bill
23 or amendment thereto.”.

1 (2) Clause 5(b)(1) of rule XXII of the House of Rep-
2 representatives is amended by striking “or (c)” and inserting
3 “or (3) or 2(c)”.

4 (b) IN THE SENATE.—(1) Title III of the Congres-
5 sional Budget Act of 1974 (2 U.S.C. 631 et seq.) is
6 amended by adding at the end the following:

7 “CONSIDERATION OF BIENNIAL APPROPRIATION BILLS
8 “SEC. 317. It shall not be in order in the Senate in
9 any odd-numbered year to consider any regular appropria-
10 tion bill providing new budget authority or a limitation
11 on obligations under the jurisdiction of the Committee on
12 Appropriations for only the first fiscal year of a biennium,
13 unless the program, project, or activity for which the new
14 budget authority or obligation limitation is provided will
15 require no additional authority beyond one year and will
16 be completed or terminated after the amount provided has
17 been expended.”.

18 (2) The table of contents set forth in section 1(b) of
19 the Congressional Budget and Impoundment Control Act
20 of 1974 is amended by adding after the item relating to
21 section 316 the following new item:

“Sec. 317. Consideration of biennial appropriation bills.”.

1 **SEC. 209. ASSISTANCE BY FEDERAL AGENCIES TO STAND-**
2 **ING COMMITTEES OF THE SENATE AND THE**
3 **HOUSE OF REPRESENTATIVES.**

4 (a) INFORMATION REGARDING AGENCY APPROPRIA-
5 TIONS REQUESTS.—To assist each standing committee of
6 the House of Representatives and the Senate in carrying
7 out its responsibilities, the head of each Federal agency
8 which administers the laws or parts of laws under the ju-
9 risdiction of such committee shall provide to such com-
10 mittee such studies, information, analyses, reports, and
11 assistance as may be requested by the chairman and rank-
12 ing minority member of the committee.

13 (b) INFORMATION REGARDING AGENCY PROGRAM
14 ADMINISTRATION.—To assist each standing committee of
15 the House of Representatives and the Senate in carrying
16 out its responsibilities, the head of any agency shall fur-
17 nish to such committee documentation, containing infor-
18 mation received, compiled, or maintained by the agency
19 as part of the operation or administration of a program,
20 or specifically compiled pursuant to a request in support
21 of a review of a program, as may be requested by the
22 chairman and ranking minority member of such com-
23 mittee.

24 (c) SUMMARIES BY COMPTROLLER GENERAL.—With-
25 in thirty days after the receipt of a request from a chair-
26 man and ranking minority member of a standing com-

1 mittee having jurisdiction over a program being reviewed
2 and studied by such committee under this section, the
3 Comptroller General of the United States shall furnish to
4 such committee summaries of any audits or reviews of
5 such program which the Comptroller General has com-
6 pleted during the preceding six years.

7 (d) CONGRESSIONAL ASSISTANCE.—Consistent with
8 their duties and functions under law, the Comptroller Gen-
9 eral of the United States, the Director of the Congres-
10 sional Budget Office, and the Director of the Congres-
11 sional Research Service shall continue to furnish (con-
12 sistent with established protocols) to each standing com-
13 mittee of the House of Representatives or the Senate such
14 information, studies, analyses, and reports as the chair-
15 man and ranking minority member may request to assist
16 the committee in conducting reviews and studies of pro-
17 grams under this section.

18 **SEC. 210. REPORT ON TWO-YEAR FISCAL PERIOD.**

19 Not later than 180 days after the date of enactment
20 of this Act, the Director of the Office of Management and
21 Budget shall—

22 (1) determine the impact and feasibility of
23 changing the definition of a fiscal year and the
24 budget process based on that definition to a 2-year

1 fiscal period with a biennial budget process based on
2 the 2-year period; and

3 (2) report the findings of the study to the Com-
4 mittees on the Budget of the House of Representa-
5 tives and the Senate and the Committee on Rules of
6 the House of Representatives.

7 **SEC. 211. SPECIAL TRANSITION PERIOD FOR THE 113TH**
8 **CONGRESS.**

9 (a) **PRESIDENT'S BUDGET SUBMISSION FOR FISCAL**
10 **YEAR 2014.**—The budget submission of the President
11 pursuant to section 1105(a) of title 31, United States
12 Code, for fiscal year 2014 shall include the following:

13 (1) An identification of the budget accounts for
14 which an appropriation should be made for each fis-
15 cal year of the fiscal year 2014–2015 biennium.

16 (2) Budget authority that should be provided
17 for each such fiscal year for the budget accounts
18 identified under paragraph (1).

19 (b) **REVIEW AND RECOMMENDATIONS OF THE COM-**
20 **MITTEES ON APPROPRIATIONS.**—The Committee on Ap-
21 propriations of the House of Representatives and the Sen-
22 ate shall review the items included pursuant to subsection
23 (a) in the budget submission of the President for fiscal
24 year 2014 and include its recommendations thereon in its
25 views and estimates made under section 301(d) of the

1 Congressional Budget Act of 1974 within 6 weeks of that
2 budget submission.

3 (c) ACTIONS BY THE COMMITTEES ON THE BUDG-
4 ET.—(1) The Committee on the Budget of the House of
5 Representatives and the Senate shall review the items in-
6 cluded pursuant to subsection (a) in the budget submis-
7 sion of the President for fiscal year 2014 and the rec-
8 ommendations submitted by the Committee on Appropria-
9 tions of its House pursuant to subsection (b) included in
10 its views and estimates made under section 301(d) of the
11 Congressional Budget Act of 1974.

12 (2) The report of the Committee on the Budget of
13 each House accompanying the concurrent resolution on
14 the budget for fiscal year 2014 and the joint explanatory
15 statement of managers accompanying such resolution shall
16 also include allocations to the Committee on Appropria-
17 tions of its House of total new budget authority and total
18 outlays (which shall be deemed to be made pursuant to
19 section 302(a) of the Congressional Budget Act of 1974
20 for purposes of budget enforcement under section 302(f))
21 for fiscal year 2015 from which the Committee on Appro-
22 priations may report regular appropriation bills for fiscal
23 year 2014 that include funding for certain accounts for
24 each of fiscal years 2014 and 2015.

1 (3) The report of the Committee on the Budget of
2 each House accompanying the concurrent resolution on
3 the budget for fiscal year 2014 and the joint explanatory
4 statement of managers accompanying such resolution shall
5 also include the assumptions upon which such allocations
6 referred to in paragraph (2) are based.

7 (d) GAO PROGRAMMATIC OVERSIGHT ASSIST-
8 ANCE.—(1) During the first session of the 113th Congress
9 the committees of the House of Representatives and the
10 Senate are directed to work with the Comptroller General
11 of the United States to develop plans to transition pro-
12 gram authorizations to a multi-year schedule.

13 (2) During the 113th Congress, the Comptroller Gen-
14 eral of the United States will continue to provide assist-
15 ance to the Congress with respect to programmatic over-
16 sight and in particular will assist the committees of Con-
17 gress in designing and conforming programmatic oversight
18 procedures for the fiscal year 2014–2015 biennium.

19 (e) CBO AUTHORIZATION REPORT.—On or before
20 January 15, 2014, the Director of the Congressional
21 Budget Office, after consultation with the appropriate
22 committees of the House of Representatives and Senate,
23 shall submit to the Congress a report listing (A) all pro-
24 grams and activities funded during fiscal year 2014 for
25 which authorizations for appropriations have not been en-

1 acted for that fiscal year and (B) all programs and activi-
2 ties funded during fiscal year 2014 for which authoriza-
3 tions for appropriations will expire during that fiscal year,
4 fiscal year 2015, or fiscal year 2016.

5 (f) **PRESIDENT’S BUDGET SUBMISSION FOR FISCAL**
6 **YEAR 2015.**—The budget submission of the President
7 pursuant to section 1105(a) of title 31, United States
8 Code, for fiscal year 2015 shall include an evaluation of,
9 and recommendations regarding, the transitional biennial
10 budget process for the fiscal year 2014–2015 biennium
11 that was carried out pursuant to this section.

12 (g) **CBO TRANSITIONAL REPORT.**—On or before
13 March 31, 2014, the Director of the Congressional Budget
14 Office shall submit to Congress an evaluation of, and rec-
15 ommendations regarding, the transitional biennial budget
16 process for the fiscal year 2014–2015 biennium that was
17 carried out pursuant to this section.

18 **SEC. 212. EFFECTIVE DATE.**

19 Except as provided by sections 8, 11, and 12, this
20 Act and the amendments made by it shall take effect on
21 January 1, 2015, and shall apply to budget resolutions
22 and appropriations for the biennium beginning with fiscal
23 year 2016.

○