

114TH CONGRESS
2D SESSION

S. 2513

To amend the Congressional Budget Act of 1974 to include the outlays and revenue totals relating to social security benefits in a concurrent resolution on the budget, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 8, 2016

Mr. PERDUE introduced the following bill; which was read twice and referred to the Committee on the Budget

A BILL

To amend the Congressional Budget Act of 1974 to include the outlays and revenue totals relating to social security benefits in a concurrent resolution on the budget, and for other purposes.

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.**

4 This Act may be cited as the “Accurate Accounting
5 Act of 2016”.

1 **TITLE I—SOCIAL SECURITY ON**
2 **BUDGET**

3 **SEC. 101. CONTENT OF CONCURRENT RESOLUTION ON THE**
4 **BUDGET.**

5 (a) CONGRESSIONAL BUDGET ACT OF 1974.—Sec-
6 tion 301(a) of the Congressional Budget Act of 1974 (2
7 U.S.C. 632(a)) is amended by striking the matter fol-
8 lowing paragraph (7).

9 (b) BUDGET ENFORCEMENT ACT OF 1990.—Section
10 13301 of the Budget Enforcement Act of 1990 (2 U.S.C.
11 632 note) is amended by striking subsection (a) and in-
12 serting the following:

13 “(a) EXCLUSION OF SOCIAL SECURITY FROM ALL
14 BUDGETS.—Notwithstanding any other provision of law,
15 the receipts and disbursements of the Federal Old-Age
16 and Survivors Insurance Trust Fund and the Federal Dis-
17 ability Insurance Trust Fund shall not be counted as new
18 budget authority, outlays, receipts, or deficit or surplus
19 for the purpose of the Balanced Budget and Emergency
20 Deficit Control Act of 1985 (2 U.S.C. 900 et seq.).”

21 **SEC. 102. STATUTORY PAY-AS-YOU-GO ACT OF 2010.**

22 Section 3(4) of the Statutory Pay-As-You-Go Act of
23 2010 (2 U.S.C. 932(4)) is amended by adding at the end
24 the following:

1 “(D) The term ‘savings’ does not include
2 budgetary effects that increase the receipts or
3 decrease the disbursements of the Federal Old-
4 Age and Survivors Insurance Trust Fund or the
5 Federal Hospital Insurance Trust Fund.”.

6 **TITLE II—ZERO-BASED**
7 **BUDGETING**

8 **SEC. 201. FINDINGS; SENSE OF THE SENATE.**

9 (a) FINDINGS.—Congress finds that—

10 (1) Congress has the authority and responsi-
11 bility under the Constitution of the United States
12 over financial and budgetary matters, including the
13 power to appropriate funds;

14 (2) it is recognized that the incremental budg-
15 eting does not lend itself to cost control nor account-
16 ability in spending;

17 (3) a zero-based budget would offer tangible
18 savings achieved through more thorough planning
19 and more efficient allocation of resources; and

20 (4) zero-based budgeting would establish a
21 budget based upon current needs rather than pre-
22 vious expenditures.

23 (b) SENSE OF THE SENATE.—It is the sense of the
24 Senate that Congress should establish a plan to apply
25 zero-based budgeting to the Federal budgetary process.

1 **SEC. 202. ZERO-BASED BUDGETING.**

2 Section 1105 of title 31, United States Code, is
3 amended by adding at the end the following new sub-
4 section:

5 “(i)(1) The President shall submit with materials re-
6 lated to the budget transmitted under subsection (a) on
7 or after January 1, 2017, and not less than once every
8 4 years thereafter, a budget for each department and
9 agency that contains the following information:

10 “(A) A description of each activity for which
11 the department or agency receives an appropriation
12 in the current fiscal year or for which the depart-
13 ment or agency requests an appropriation for the
14 fiscal year for which the budget is submitted.

15 “(B) The legal basis for each activity described
16 in subparagraph (A).

17 “(C) For each activity described in subpara-
18 graph (A)—

19 “(i) 3 alternative funding levels for the fis-
20 cal year in which the budget is submitted;

21 “(ii) a summary of the priorities that
22 would be accomplished within each level; and

23 “(iii) the additional increments of value
24 that would be added by the higher funding lev-
25 els, not fewer than 2 of which shall be not

1 greater than the funding level for the current
2 fiscal year.

3 “(D) For each activity, 1 or more measures of
4 cost efficiency and effectiveness of the activity.

5 “(2) As soon as practicable, the Director of the Office
6 of Management and Budget shall publish guidelines to
7 carry out this subsection, including guidelines that require
8 that—

9 “(A) the baseline budget of each department or
10 agency is assumed to be zero; and

11 “(B) each proposed expenditure shall be justi-
12 fied as if the proposed expenditure is a new expendi-
13 ture.”.

14 **TITLE III—OFF-BUDGET**
15 **PROGRAM ACCOUNTABILITY**

16 **SEC. 401. STUDY BY THE GENERAL ACCOUNTING OFFICE**
17 **OF FORMS OF FEDERAL FINANCIAL COMMIT-**
18 **MENTS THAT ARE NOT REVIEWED ANNUALLY**
19 **BY CONGRESS.**

20 The second sentence of section 404 of the Congres-
21 sional Budget Act of 1974 (2 U.S.C. 654) is amended by
22 striking “from time to time” and “not less than once every
23 5 years”.

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