

program goals and inadequate information on program performance; and

“(3) congressional policymaking, spending decisions and program oversight are seriously handicapped by insufficient attention to program performance and results.

“(b) PURPOSES.—The purposes of this Act [see Short Title of 1993 Amendment note set out above] are to—

“(1) improve the confidence of the American people in the capability of the Federal Government, by systematically holding Federal agencies accountable for achieving program results;

“(2) initiate program performance reform with a series of pilot projects in setting program goals, measuring program performance against those goals, and reporting publicly on their progress;

“(3) improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction;

“(4) help Federal managers improve service delivery, by requiring that they plan for meeting program objectives and by providing them with information about program results and service quality;

“(5) improve congressional decisionmaking by providing more objective information on achieving statutory objectives, and on the relative effectiveness and efficiency of Federal programs and spending; and

“(6) improve internal management of the Federal Government.”

CONGRESSIONAL OVERSIGHT

Pub. L. 103-62, §8(a), Aug. 3, 1993, 107 Stat. 294, provided that: “Nothing in this Act [see Short Title of 1993 Amendment note set out above] shall be construed as limiting the ability of Congress to establish, amend, suspend, or annul a performance goal. Any such action shall have the effect of superseding that goal in the plan submitted under section 1105(a)(29) [now 1105(a)(28)] of title 31, United States Code.”

Executive Documents

EXECUTIVE ORDER NO. 13037

Ex. Ord. No. 13037, Mar. 3, 1997, 62 F.R. 10185, as amended by Ex. Ord. No. 13066, Oct. 29, 1997, 62 F.R. 59273; Ex. Ord. No. 13108, Dec. 11, 1998, 63 F.R. 69175, which established the Commission to Study Capital Budgeting, was revoked by Ex. Ord. No. 13138, §3(d), Sept. 30, 1999, 64 F.R. 53880, formerly set out as a note under section 14 of the Appendix to Title 5, Government Organization and Employees.

§ 1102. Fiscal year

The fiscal year of the Treasury begins on October 1 of each year and ends on September 30 of the following year. Accounts of receipts and expenditures required under law to be published each year shall be published for the fiscal year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 908.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1102	31:1020.	R.S. §237; Oct. 1, 1890, ch. 1256, §9, 26 Stat. 646; restated July 12, 1974, Pub. L. 93-344, §501, 88 Stat. 321.

The words “in all matters of accounts, receipts, expenditures, estimates, and appropriations” are omitted as being included in “fiscal”. The word “prepared” is omitted as being included in “published”. The words “as established by subsection (a) of this section” are omitted as unnecessary because of the restatement. The text of 31:1020(a)(1) and the words “beginning on October 1, 1976” are omitted as executed.

Statutory Notes and Related Subsidiaries

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976

Pub. L. 94-274, Apr. 21, 1976, 90 Stat. 383, provided for an orderly transition to the new Oct. 1 to Sept. 30 fiscal year for particular acts by specifying how the period of July 1, 1976, through Sept. 30, 1976, was to be treated for fiscal year purposes.

§ 1103. Budget ceiling

Congress reaffirms its commitment that budget outlays of the United States Government for a fiscal year may be not more than the receipts of the Government for that year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 908.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1103	31:27.	Oct. 10, 1978, Pub. L. 95-435, §7, 92 Stat. 1053; restated Oct. 7, 1980, Pub. L. 96-389, §3, 94 Stat. 1553.

The word “total” is omitted as surplus. The words “for a fiscal year” are substituted for “beginning with Fiscal Year 1981” because of the restatement and to eliminate executed words. The words “for that year” are added because of the restatement.

§ 1104. Budget and appropriations authority of the President

(a) The President shall prepare budgets of the United States Government under section 1105 of this title and proposed deficiency and supplemental appropriations under section 1107 of this title. To the extent practicable, the President shall use uniform terms in stating the purposes and conditions of appropriations.

(b) Except as provided in this chapter, the President shall prescribe the contents and order of statements in the budget on expenditures and estimated expenditures and statements on proposed appropriations and information submitted with the budget and proposed appropriations. The President shall include with the budget and proposed appropriations information on personnel and other objects of expenditure in the way that information was included in the budget for fiscal year 1950. However, the requirement that information be included in the budget in that way may be waived or changed by joint action of the Committees on Appropriations of both Houses of Congress. This subsection does not limit the authority of a committee of Congress to request information in a form it prescribes.

(c) When the President makes a basic change in the form of the budget, the President shall submit with the budget information showing where items in the budget for the prior fiscal year are contained in the present budget. However, the President may change the functional categories in the budget only in consultation with the Committees on Appropriations and on the Budget of both Houses of Congress. Committees of the House of Representatives and Senate shall receive prompt notification of all such changes.

(d) The President shall develop programs and prescribe regulations to improve the compila-