
§ 1112 **§ 1112. Fiscal, budget, program information**

§ 1112(a) (a) In this section, "agency" means a department, agency, or instrumentality of the United States Government except a mixed-ownership Government corporation.

§ 1112(b) (b) In cooperation with the Comptroller General, the Secretary of the Treasury and the Director of the Office of Management and Budget shall establish and maintain standard data processing and information systems for fiscal, budget, and program information for use by agencies to meet the needs of the Government, and to the extent practicable, of State and local governments.

§ 1112(c) (c) The Comptroller General —

§ 1112(c)(1) (1) in cooperation with the Secretary, the Director of the Office of Management and Budget, and the Director of the Congressional Budget office, shall establish, maintain, and publish standard terms and classifications for fiscal, budget, and program information of the Government, including information on fiscal policy, receipts, expenditures, programs, projects, activities, and functions;

§ 1112(c)(2) (2) when advisable, shall report to Congress on those terms and classifications, and recommend legislation necessary to promote the establishment, maintenance, and use of standard terms and classifications by the executive branch of the Government; and

§ 1112(c)(3) (3) in carrying out this subsection, shall give particular consideration to the needs of the Committees on Appropriations and on the Budget of both Houses of Congress, the Committee on Ways and Means of the House, the Committee on Finance of the Senate, and the Congressional Budget Office.

§ 1112(d) (d) Agencies shall use the standard terms and classifications published under subsection (c)(1) of this section in providing fiscal, budget, and program information to Congress.

§ 1112(e) (e) In consultation with the President, the head of each executive agency shall take actions necessary to achieve to the extent possible —

§ 1112(e)(1) (1) consistency in budget and accounting classifications;

§ 1112(e)(2) (2) synchronization between those classifications and organizational structure; and

§ 1112(e)(3) (3) information by organizational unit on performance and program costs to support budget justifications.

§ 1112(f) (f) In cooperation with the Director of the Congressional Budget Office, the Comptroller General, and appropriate representatives of State and local governments, the Director of the Office of Management and Budget to the extent practicable) shall provide State and local governments with fiscal, budget, and program information necessary for accurate and timely determination by those governments of the impact on their budgets of assistance of the United States Government.