

FEBRUARY 1, 2012

RULES COMMITTEE PRINT 112-13
TEXT OF H.R. 3581, THE BUDGET AND
ACCOUNTING TRANSPARENCY ACT OF 2012

[Showing the text of the bill as reported by the Committee on
the Budget]

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Budget and Account-
3 ing Transparency Act of 2012”.

4 **TITLE I—FAIR VALUE**
5 **ESTIMATES**

6 **SEC. 101. CREDIT REFORM.**

7 (a) IN GENERAL.—Title V of the Congressional
8 Budget Act of 1974 is amended to read as follows:

9 **“TITLE V—FAIR VALUE**

10 **“SEC. 501. PURPOSES.**

11 “The purposes of this title are to—

12 “(1) measure more accurately the costs of Fed-
13 eral credit programs by accounting for them on a
14 fair value basis;

15 “(2) place the cost of credit programs on a
16 budgetary basis equivalent to other Federal spend-
17 ing;

1 “(3) encourage the delivery of benefits in the
2 form most appropriate to the needs of beneficiaries;
3 and

4 “(4) improve the allocation of resources among
5 Federal programs.

6 **“SEC. 502. DEFINITIONS.**

7 “For purposes of this title:

8 “(1) The term ‘direct loan’ means a disburse-
9 ment of funds by the Government to a non-Federal
10 borrower under a contract that requires the repay-
11 ment of such funds with or without interest. The
12 term includes the purchase of, or participation in, a
13 loan made by another lender and financing arrange-
14 ments that defer payment for more than 90 days, in-
15 cluding the sale of a Government asset on credit
16 terms. The term does not include the acquisition of
17 a federally guaranteed loan in satisfaction of default
18 claims or the price support loans of the Commodity
19 Credit Corporation.

20 “(2) The term ‘direct loan obligation’ means a
21 binding agreement by a Federal agency to make a
22 direct loan when specified conditions are fulfilled by
23 the borrower.

24 “(3) The term ‘loan guarantee’ means any
25 guarantee, insurance, or other pledge with respect to

1 the payment of all or a part of the principal or inter-
2 est on any debt obligation of a non-Federal borrower
3 to a non-Federal lender, but does not include the in-
4 surance of deposits, shares, or other withdrawable
5 accounts in financial institutions.

6 “(4) The term ‘loan guarantee commitment’
7 means a binding agreement by a Federal agency to
8 make a loan guarantee when specified conditions are
9 fulfilled by the borrower, the lender, or any other
10 party to the guarantee agreement.

11 “(5)(A) The term ‘cost’ means the sum of the
12 Treasury discounting component and the risk com-
13 ponent of a direct loan or loan guarantee, or a modi-
14 fication thereof.

15 “(B) The Treasury discounting component shall
16 be the estimated long-term cost to the Government
17 of a direct loan or loan guarantee, or modification
18 thereof, calculated on a net present value basis, ex-
19 cluding administrative costs and any incidental ef-
20 fects on governmental receipts or outlays.

21 “(C) The risk component shall be an amount
22 equal to the difference between—

23 “(i) the estimated long-term cost to the
24 Government of a direct loan or loan guarantee,
25 or modification thereof, estimated on a fair

1 value basis, applying the guidelines set forth by
2 the Financial Accounting Standards Board in
3 Financial Accounting Standards #157, or a
4 successor thereto, excluding administrative
5 costs and any incidental effects on govern-
6 mental receipts or outlays; and

7 “(ii) the Treasury discounting component
8 of such direct loan or loan guarantee, or modi-
9 fication thereof.

10 “(D) The Treasury discounting component of a
11 direct loan shall be the net present value, at the time
12 when the direct loan is disbursed, of the following
13 estimated cash flows:

14 “(i) Loan disbursements.

15 “(ii) Repayments of principal.

16 “(iii) Essential preservation expenses, pay-
17 ments of interest and other payments by or to
18 the Government over the life of the loan after
19 adjusting for estimated defaults, prepayments,
20 fees, penalties, and other recoveries, including
21 the effects of changes in loan terms resulting
22 from the exercise by the borrower of an option
23 included in the loan contract.

24 “(E) The Treasury discounting component of a
25 loan guarantee shall be the net present value, at the

1 time when the guaranteed loan is disbursed, of the
2 following estimated cash flows:

3 “(i) Payments by the Government to cover
4 defaults and delinquencies, interest subsidies,
5 essential preservation expenses, or other pay-
6 ments.

7 “(ii) Payments to the Government includ-
8 ing origination and other fees, penalties, and re-
9 coveries, including the effects of changes in loan
10 terms resulting from the exercise by the guar-
11 anteed lender of an option included in the loan
12 guarantee contract, or by the borrower of an
13 option included in the guaranteed loan contract.

14 “(F) The cost of a modification is the sum of—

15 “(i) the difference between the current es-
16 timate of the Treasury discounting component
17 of the remaining cash flows under the terms of
18 a direct loan or loan guarantee and the current
19 estimate of the Treasury discounting component
20 of the remaining cash flows under the terms of
21 the contract, as modified; and

22 “(ii) the difference between the current es-
23 timate of the risk component of the remaining
24 cash flows under the terms of a direct loan or
25 loan guarantee and the current estimate of the

1 risk component of the remaining cash flows
2 under the terms of the contract as modified.

3 “(G) In estimating Treasury discounting com-
4 ponents, the discount rate shall be the average inter-
5 est rate on marketable Treasury securities of similar
6 duration to the cash flows of the direct loan or loan
7 guarantee for which the estimate is being made.

8 “(H) When funds are obligated for a direct loan
9 or loan guarantee, the estimated cost shall be based
10 on the current assumptions, adjusted to incorporate
11 the terms of the loan contract, for the fiscal year in
12 which the funds are obligated.

13 “(6) The term ‘program account’ means the
14 budget account into which an appropriation to cover
15 the cost of a direct loan or loan guarantee program
16 is made and from which such cost is disbursed to
17 the financing account.

18 “(7) The term ‘financing account’ means the
19 nonbudget account or accounts associated with each
20 program account which holds balances, receives the
21 cost payment from the program account, and also
22 includes all other cash flows to and from the Gov-
23 ernment resulting from direct loan obligations or
24 loan guarantee commitments made on or after Octo-
25 ber 1, 1991.

1 “(8) The term ‘liquidating account’ means the
2 budget account that includes all cash flows to and
3 from the Government resulting from direct loan obli-
4 gations or loan guarantee commitments made prior
5 to October 1, 1991. These accounts shall be shown
6 in the budget on a cash basis.

7 “(9) The term ‘modification’ means any Gov-
8 ernment action that alters the estimated cost of an
9 outstanding direct loan (or direct loan obligation) or
10 an outstanding loan guarantee (or loan guarantee
11 commitment) from the current estimate of cash
12 flows. This includes the sale of loan assets, with or
13 without recourse, and the purchase of guaranteed
14 loans (or direct loan obligations) or loan guarantees
15 (or loan guarantee commitments) such as a change
16 in collection procedures.

17 “(10) The term ‘current’ has the same meaning
18 as in section 250(c)(9) of the Balanced Budget and
19 Emergency Deficit Control Act of 1985.

20 “(11) The term ‘Director’ means the Director
21 of the Office of Management and Budget.

22 “(12) The term ‘administrative costs’ means
23 costs related to program management activities, but
24 does not include essential preservation expenses.

1 loan guarantee programs. They shall annually review the
2 performance of outstanding direct loans and loan guaran-
3 tees to improve estimates of costs. The Office of Manage-
4 ment and Budget and the Congressional Budget Office
5 shall have access to all agency data that may facilitate
6 the development and improvement of estimates of costs.

7 “(e) HISTORICAL CREDIT PROGRAMS COSTS.—The
8 Director shall review, to the extent possible, historical data
9 and develop the best possible estimates of adjustments
10 that would convert aggregate historical budget data to
11 credit reform accounting.

12 **“SEC. 504. BUDGETARY TREATMENT.**

13 “(a) PRESIDENT’S BUDGET.—Beginning with fiscal
14 year 1992, the President’s budget shall reflect the Treas-
15 ury discounting component of direct loan and loan guar-
16 antee programs. Beginning with fiscal year 2015, the
17 President’s budget shall reflect the costs of direct loan and
18 loan guarantee programs. The budget shall also include
19 the planned level of new direct loan obligations or loan
20 guarantee commitments associated with each appropria-
21 tions request.

22 “(b) APPROPRIATIONS REQUIRED.—Notwithstanding
23 any other provision of law, new direct loan obligations may
24 be incurred and new loan guarantee commitments may be

1 made for fiscal year 1992 and thereafter only to the extent
2 that—

3 “(1) new budget authority to cover their costs
4 is provided in advance in an appropriation Act;

5 “(2) a limitation on the use of funds otherwise
6 available for the cost of a direct loan or loan guar-
7 antee program has been provided in advance in an
8 appropriation Act; or

9 “(3) authority is otherwise provided in appro-
10 priation Acts.

11 “(c) EXEMPTION FOR DIRECT SPENDING PRO-
12 GRAMS.—Subsections (b) and (e) shall not apply to—

13 “(1) any direct loan or loan guarantee program
14 that constitutes an entitlement (such as the guaran-
15 teed student loan program or the veteran’s home
16 loan guaranty program);

17 “(2) the credit programs of the Commodity
18 Credit Corporation existing on the date of enactment
19 of this title; or

20 “(3) any direct loan (or direct loan obligation)
21 or loan guarantee (or loan guarantee commitment)
22 made by the Federal National Mortgage Association
23 or the Federal Home Loan Mortgage Corporation.

24 “(d) BUDGET ACCOUNTING.—

1 “(1) The authority to incur new direct loan ob-
2 ligations, make new loan guarantee commitments, or
3 modify outstanding direct loans (or direct loan obli-
4 gations) or loan guarantees (or loan guarantee com-
5 mitments) shall constitute new budget authority in
6 an amount equal to the cost of the direct loan or
7 loan guarantee in the fiscal year in which definite
8 authority becomes available or indefinite authority is
9 used. Such budget authority shall constitute an obli-
10 gation of the program account to pay to the financ-
11 ing account.

12 “(2) The outlays resulting from new budget au-
13 thority for the cost of direct loans or loan guaran-
14 tees described in paragraph (1) shall be paid from
15 the program account into the financing account and
16 recorded in the fiscal year in which the direct loan
17 or the guaranteed loan is disbursed or its costs al-
18 tered.

19 “(3) All collections and payments of the financ-
20 ing accounts shall be a means of financing.

21 “(e) MODIFICATIONS.—An outstanding direct loan
22 (or direct loan obligation) or loan guarantee (or loan guar-
23 antee commitment) shall not be modified in a manner that
24 increases its costs unless budget authority for the addi-

1 tional cost has been provided in advance in an appropria-
2 tion Act.

3 “(f) REESTIMATES.—When the estimated cost for a
4 group of direct loans or loan guarantees for a given pro-
5 gram made in a single fiscal year is re-estimated in a sub-
6 sequent year, the difference between the reestimated cost
7 and the previous cost estimate shall be displayed as a dis-
8 tinct and separately identified subaccount in the program
9 account as a change in program costs and a change in
10 net interest. There is hereby provided permanent indefi-
11 nite authority for these re-estimates.

12 “(g) ADMINISTRATIVE EXPENSES.—All funding for
13 an agency’s administrative costs associated with a direct
14 loan or loan guarantee program shall be displayed as dis-
15 tinct and separately identified subaccounts within the
16 same budget account as the program’s cost.

17 **“SEC. 505. AUTHORIZATIONS.**

18 “(a) AUTHORIZATION FOR FINANCING ACCOUNTS.—
19 In order to implement the accounting required by this
20 title, the President is authorized to establish such non-
21 budgetary accounts as may be appropriate.

22 “(b) TREASURY TRANSACTIONS WITH THE FINANC-
23 ING ACCOUNTS.—

24 “(1) IN GENERAL.—The Secretary of the
25 Treasury shall borrow from, receive from, lend to, or

1 pay to the financing accounts such amounts as may
2 be appropriate. The Secretary of the Treasury may
3 prescribe forms and denominations, maturities, and
4 terms and conditions for the transactions described
5 in the preceding sentence, except that the rate of in-
6 terest charged by the Secretary on lending to financ-
7 ing accounts (including amounts treated as lending
8 to financing accounts by the Federal Financing
9 Bank (hereinafter in this subsection referred to as
10 the ‘Bank’) pursuant to section 405(b)) and the rate
11 of interest paid to financing accounts on uninvested
12 balances in financing accounts shall be the same as
13 the rate determined pursuant to section 502(5)(G).

14 “(2) LOANS.—For guaranteed loans financed
15 by the Bank and treated as direct loans by a Fed-
16 eral agency pursuant to section 406(b)(1), any fee
17 or interest surcharge (the amount by which the in-
18 terest rate charged exceeds the rate determined pur-
19 suant to section 502(5)(G) that the Bank charges to
20 a private borrower pursuant to section 6(c) of the
21 Federal Financing Bank Act of 1973 shall be con-
22 sidered a cash flow to the Government for the pur-
23 poses of determining the cost of the direct loan pur-
24 suant to section 502(5). All such amounts shall be
25 credited to the appropriate financing account.

1 “(3) REIMBURSEMENT.—The Bank is author-
2 ized to require reimbursement from a Federal agen-
3 cy to cover the administrative expenses of the Bank
4 that are attributable to the direct loans financed for
5 that agency. All such payments by an agency shall
6 be considered administrative expenses subject to sec-
7 tion 504(g). This subsection shall apply to trans-
8 actions related to direct loan obligations or loan
9 guarantee commitments made on or after October 1,
10 1991.

11 “(4) AUTHORITY.—The authorities provided in
12 this subsection shall not be construed to supersede
13 or override the authority of the head of a Federal
14 agency to administer and operate a direct loan or
15 loan guarantee program.

16 “(5) TITLE 31.—All of the transactions pro-
17 vided in the subsection shall be subject to the provi-
18 sions of subchapter II of chapter 15 of title 31,
19 United States Code.

20 “(6) TREATMENT OF CASH BALANCES.—Cash
21 balances of the financing accounts in excess of cur-
22 rent requirements shall be maintained in a form of
23 uninvested funds and the Secretary of the Treasury
24 shall pay interest on these funds. The Secretary of
25 the Treasury shall charge (or pay if the amount is

1 negative) financing accounts an amount equal to the
2 risk component for a direct loan or loan guarantee,
3 or modification thereof. Such amount received by the
4 Secretary of the Treasury shall be a means of fi-
5 nancing and shall not be considered a cash flow of
6 the Government for the purposes of section 502(5).

7 “(c) AUTHORIZATION FOR LIQUIDATING AC-
8 COUNTS.—(1) Amounts in liquidating accounts shall be
9 available only for payments resulting from direct loan obli-
10 gations or loan guarantee commitments made prior to Oc-
11 tober 1, 1991, for—

12 “(A) interest payments and principal repay-
13 ments to the Treasury or the Federal Financing
14 Bank for amounts borrowed;

15 “(B) disbursements of loans;

16 “(C) default and other guarantee claim pay-
17 ments;

18 “(D) interest supplement payments;

19 “(E) payments for the costs of foreclosing,
20 managing, and selling collateral that are capitalized
21 or routinely deducted from the proceeds of sales;

22 “(F) payments to financing accounts when re-
23 quired for modifications;

24 “(G) administrative costs and essential preser-
25 vation expenses, if—

1 “(i) amounts credited to the liquidating ac-
2 count would have been available for administra-
3 tive costs and essential preservation expenses
4 under a provision of law in effect prior to Octo-
5 ber 1, 1991; and

6 “(ii) no direct loan obligation or loan guar-
7 antee commitment has been made, or any modi-
8 fication of a direct loan or loan guarantee has
9 been made, since September 30, 1991; or

10 “(H) such other payments as are necessary for
11 the liquidation of such direct loan obligations and
12 loan guarantee commitments.

13 “(2) Amounts credited to liquidating accounts in any
14 year shall be available only for payments required in that
15 year. Any unobligated balances in liquidating accounts at
16 the end of a fiscal year shall be transferred to miscella-
17 neous receipts as soon as practicable after the end of the
18 fiscal year.

19 “(3) If funds in liquidating accounts are insufficient
20 to satisfy obligations and commitments of such accounts,
21 there is hereby provided permanent, indefinite authority
22 to make any payments required to be made on such obliga-
23 tions and commitments.

24 “(d) REINSURANCE.—Nothing in this title shall be
25 construed as authorizing or requiring the purchase of in-

1 surance or reinsurance on a direct loan or loan guarantee
2 from private insurers. If any such reinsurance for a direct
3 loan or loan guarantee is authorized, the cost of such in-
4 surance and any recoveries to the Government shall be in-
5 cluded in the calculation of the cost.

6 “(e) ELIGIBILITY AND ASSISTANCE.—Nothing in this
7 title shall be construed to change the authority or the re-
8 sponsibility of a Federal agency to determine the terms
9 and conditions of eligibility for, or the amount of assist-
10 ance provided by a direct loan or a loan guarantee.

11 **“SEC. 506. TREATMENT OF DEPOSIT INSURANCE AND AGEN-**
12 **CIES AND OTHER INSURANCE PROGRAMS.**

13 “This title shall not apply to the credit or insurance
14 activities of the Federal Deposit Insurance Corporation,
15 National Credit Union Administration, Resolution Trust
16 Corporation, Pension Benefit Guaranty Corporation, Na-
17 tional Flood Insurance, National Insurance Development
18 Fund, Crop Insurance, or Tennessee Valley Authority.

19 **“SEC. 507. EFFECT ON OTHER LAWS.**

20 “(a) EFFECT ON OTHER LAWS.—This title shall su-
21 persede, modify, or repeal any provision of law enacted
22 prior to the date of enactment of this title to the extent
23 such provision is inconsistent with this title. Nothing in
24 this title shall be construed to establish a credit limitation
25 on any Federal loan or loan guarantee program.

1 “(b) CREDITING OF COLLECTIONS.—Collections re-
2 sulting from direct loans obligated or loan guarantees
3 committed prior to October 1, 1991, shall be credited to
4 the liquidating accounts of Federal agencies. Amounts so
5 credited shall be available, to the same extent that they
6 were available prior to the date of enactment of this title,
7 to liquidate obligations arising from such direct loans obli-
8 gated or loan guarantees committed prior to October 1,
9 1991, including repayment of any obligations held by the
10 Secretary of the Treasury or the Federal Financing Bank.
11 The unobligated balances of such accounts that are in ex-
12 cess of current needs shall be transferred to the general
13 fund of the Treasury. Such transfers shall be made from
14 time to time but, at least once each year.”.

15 (b) CONFORMING AMENDMENT.—The table of con-
16 tents set forth in section 1(b) of the Congressional Budget
17 and Impoundment Control Act of 1974 is amended by
18 striking the items relating to title V and inserting the fol-
19 lowing:

“TITLE V—FAIR VALUE

“Sec. 501. Purposes.

“Sec. 502. Definitions.

“Sec. 503. OMB and CBO analysis, coordination, and review.

“Sec. 504. Budgetary treatment.

“Sec. 505. Authorizations.

“Sec. 506. Treatment of deposit insurance and agencies and other insurance programs.

“Sec. 507. Effect on other laws.”.

1 **SEC. 102. EFFECTIVE DATE.**

2 The amendment made by section 101 shall take effect
3 beginning with fiscal year 2014.

4 **SEC. 103. BUDGETARY ADJUSTMENT.**

5 (a) IN GENERAL.—Section 251(b)(1) of the Balanced
6 Budget and Emergency Deficit Control Act of 1985 is
7 amended by adding at the end the following new sentence:
8 “A change in discretionary spending solely as a result of
9 the amendment to title V of the Congressional Budget Act
10 of 1974 made by the Budget and Accounting Trans-
11 parency Act of 2012 shall be treated as a change of con-
12 cept under this paragraph.”.

13 (b) REPORT.—Before adjusting the discretionary
14 caps pursuant to the authority provided in subsection (a),
15 the Office of Management and Budget shall report to the
16 Committees on the Budget of the House of Representa-
17 tives and the Senate on the amount of that adjustment,
18 the methodology used in determining the size of that ad-
19 justment, and a program-by-program itemization of the
20 components of that adjustment.

21 (c) SCHEDULE.—The Office of Management and
22 Budget shall not make an adjustment pursuant to the au-
23 thority provided in subsection (a) sooner than 60 days
24 after providing the report required in subsection (b).

1 **TITLE II—BUDGETARY**
2 **TREATMENT**

3 **SEC. 201. CBO AND OMB STUDIES RESPECTING BUDGETING**
4 **FOR COSTS OF FEDERAL INSURANCE PRO-**
5 **GRAMS.**

6 Not later than one year after the date of enactment
7 of this Act, the Directors of the Congressional Budget Of-
8 fice and of the Office of Management and Budget shall
9 each prepare a study and make recommendations to the
10 Committees on the Budget of the House of Representa-
11 tives and the Senate as to the feasibility of applying fair
12 value concepts to budgeting for the costs of Federal insur-
13 ance programs.

14 **SEC. 202. ON-BUDGET STATUS OF FANNIE MAE AND**
15 **FREDDIE MAC.**

16 Notwithstanding any other provision of law, the re-
17 ceipts and disbursements, including the administrative ex-
18 penses, of the Federal National Mortgage Association and
19 the Federal Home Loan Mortgage Corporation shall be
20 counted as new budget authority, outlays, receipts, or def-
21 icit or surplus for purposes of—

22 (1) the budget of the United States Govern-
23 ment as submitted by the President;

24 (2) the congressional budget; and

1 (3) the Balanced Budget and Emergency Def-
2 icit Control Act of 1985.

3 **SEC. 203. EFFECTIVE DATE.**

4 Section 202 shall not apply with respect to an enter-
5 prise (as such term is defined in section 1303 of the Fed-
6 eral Housing Enterprises Financial Safety and Soundness
7 Act of 1992 (12 U.S.C. 4502)) after the date that all of
8 the following have occurred:

9 (1) The conservatorship for such enterprise
10 under section 1367 of such Act (12 U.S.C. 4617)
11 has been terminated.

12 (2) The Director of the Federal Housing Fi-
13 nance Agency has certified in writing that such en-
14 terprise has repaid to the Federal Government the
15 maximum amount consistent with minimizing total
16 cost to the Federal Government of the financial as-
17 sistance provided to the enterprise by the Federal
18 Government pursuant to the amendments made by
19 section 1117 of the Housing and Economic Recovery
20 Act of 2008 (Public Law 110–289; 122 Stat. 2683)
21 or otherwise.

22 (3) The charter for the enterprise has been re-
23 voked, annulled, or terminated and the authorizing
24 statute (as such term is defined in such section

1 1303) with respect to the enterprise has been re-
2 pealed.

3 **TITLE III—BUDGET REVIEW AND**
4 **ANALYSIS**

5 **SEC. 301. CBO AND OMB REVIEW AND RECOMMENDATIONS**
6 **RESPECTING RECEIPTS AND COLLECTIONS.**

7 Not later than one year after the date of enactment
8 of this Act, the Director of the Office of Management and
9 Budget shall prepare a study of the history of offsetting
10 collections against expenditures and the amount of re-
11 cepts collected annually, the historical application of the
12 budgetary terms “revenue”, “offsetting collections”, and
13 “offsetting receipts”, and review the application of those
14 terms and make recommendations to the Committees on
15 the Budget of the House of Representatives and the Sen-
16 ate of whether such usage should be continued or modi-
17 fied. The Director of the Congressional Budget Office
18 shall review the history and recommendations prepared by
19 the Director of the Office of Management and Budget and
20 shall submit comments and recommendations to such
21 Committees.

22 **SEC. 302. AGENCY BUDGET JUSTIFICATIONS.**

23 Section 1108 of title 31, United States Code, is
24 amended by inserting at the end the following new sub-
25 section:

1 “(h)(1) Whenever any agency prepares and submits
2 written budget justification materials for any committee
3 of the House of Representatives or the Senate, such agen-
4 cy shall post such budget justification on the same day
5 of such submission on the ‘open’ page of the public website
6 of the agency, and the Office of Management and Budget
7 shall post such budget justification in a centralized loca-
8 tion on its website, in the format developed under para-
9 graph (2).

10 “(2) The Office of Management and Budget, in con-
11 sultation with the Congressional Budget Office and the
12 Government Accountability Office, shall develop and notify
13 each agency of the format in which to post a budget jus-
14 tification under paragraph (1). Such format shall be de-
15 signed to ensure that posted budget justifications for all
16 agencies—

17 “(A) are searchable, sortable, and downloadable
18 by the public;

19 “(B) are consistent with generally accepted
20 standards and practices for machine-discoverability;

21 “(C) are organized uniformly, in a logical man-
22 ner that makes clear the contents of a budget jus-
23 tification and relationships between data elements
24 within the budget justification and among similar
25 documents; and

- 1 “(D) use uniform identifiers, including for
- 2 agencies, bureaus, programs, and projects.”.

