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An informal series of reference guides is issued by the Science and Technology Division under the general title *LC Science Tracer Bullet*. These guides are designed to help a reader locate published material on a subject about which he or she has only general knowledge. For a list of available titles, write to the Science, Technology, and Business Division, Science Reference Section, Library of Congress, 101 Independence Avenue SE., Washington, DC 20540-4751. Phone, 202-707-5639. Internet, <http://lcweb2.loc.gov/sctb/>.

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For further information, contact the Public Affairs Office, Library of Congress, 101 Independence Avenue SE., Washington, DC 20540-8610. Phone, 202-707-2905. Fax, 202-707-9199. Internet, <http://www.loc.gov/>.

CONGRESSIONAL BUDGET OFFICE

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The Congressional Budget Office provides the Congress with assessments of the economic impact of the Federal budget.

The Congressional Budget Office (CBO) was established by the Congressional Budget Act of 1974 (2 U.S.C. 601), which also created a procedure by which the United States Congress considers and acts upon the annual Federal budget. This process enables the Congress to have an overview of the Federal budget and to make overall decisions regarding spending and taxing levels and the deficit or surplus these levels incur.

The Office provides Congress with basic budget data and with analyses of alternative fiscal, budgetary, and programmatic policy issues.

Activities

Economic Forecasting and Fiscal Policy Analysis The Federal budget affects and is affected by the national economy. The Congressional Budget Office provides Congress with biannual forecasts of the economy and analyses of economic trends and alternative fiscal policies.

Scorekeeping Under the budget process the Congress establishes, by concurrent resolution, targets (or ceilings) for overall expenditures, budget authority and budget outlays, and broad functional categories. The Congress also establishes targets (or ceilings) for the levels of revenues, the deficit, and the public debt. The Office “keeps score” for the Congress by monitoring the results of congressional action on individual authorization, appropriation, and revenue bills against the targets (or

ceilings) specified in the concurrent resolution.

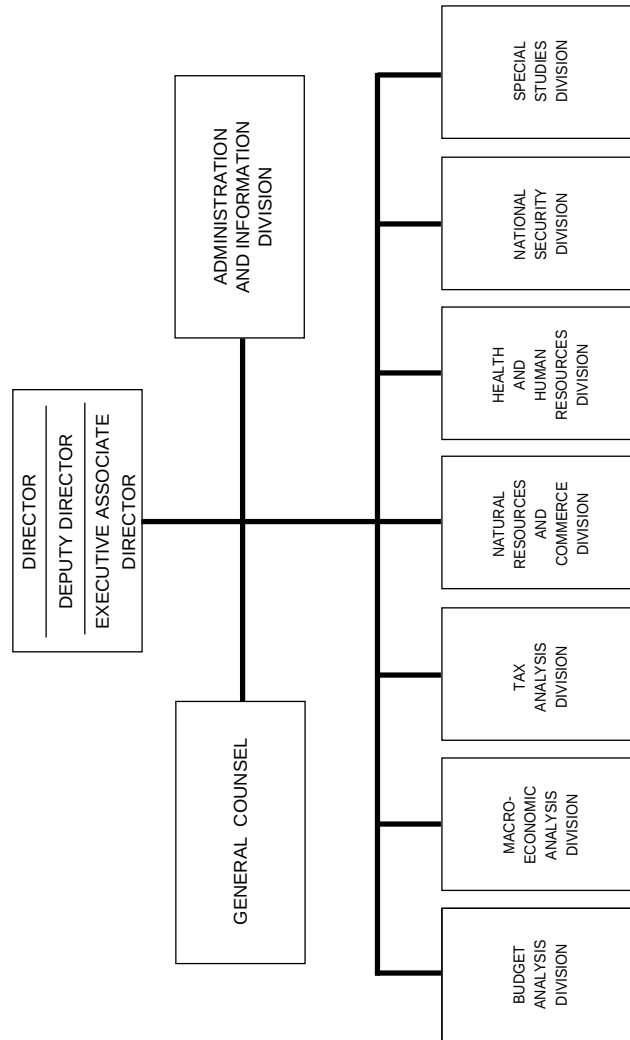
Cost Projections The Office prepares multiyear cost estimates for carrying out any public bill or resolution reported by congressional committees. As soon as practicable after the beginning of each fiscal year, CBO also provides multiyear projections on the costs of continuing current Federal spending and taxation policies.

Annual Report on the Budget The Office is responsible for submitting to the House and Senate Budget Committees each year a report with respect to fiscal policy that includes alternative spending and revenue levels and 5-year baseline projections of the Federal budget.

Federal Mandates To better assess the impact of laws on State, local, and tribal governments and the private sector, the Congress passed the Unfunded Mandates Reform Act of 1995. The act amends the Congressional Budget Act to require CBO to give authorizing committees a statement about whether reported bills contain Federal mandates. If the 5-year direct costs of an intergovernmental or private-sector mandate exceed specified thresholds, CBO must provide an estimate of those costs (if feasible) and the basis of the estimate.

Budget-Related Studies The Office undertakes studies requested by the Congress on budget-related areas. This service is provided in the following order of priority to: the House and Senate Budget Committees; the House and

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Senate Appropriations Committees, the Senate Finance Committee, and the House Ways and Means Committee; and all other congressional committees.

Sequestration Reports The Office prepares advisory reports mandated by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (2 U.S.C. 901), to estimate whether proposed spending levels breach categorical spending limits and, if so, to estimate the amount and percentage of

budget resources that should be sequestered to eliminate any excesses.

Pay-As-You-Go The Balanced Budget and Emergency Deficit Control Act of 1985, as amended (2 U.S.C. 901), requires CBO to provide the Office of Management and Budget with an estimate of the amount of change in outlays or receipts for each fiscal year for any direct spending or receipts legislation as soon as practicable after Congress completes action on that legislation.

For further information, contact the Administration and Information Division, Congressional Budget Office, Second and D Streets SW., Washington, DC 20515. Phone, 202-226-2600. Internet, <http://www.cbo.gov/>.