

# A CALL FOR INCREASED TRANSPARENCY IN BUDGET REFORM

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The 50-year-old [budget process must evolve](#) to confront the serious fiscal challenges of today and tomorrow. Increased transparency is a crucial component of necessary reforms. Transparency is essential for the policymaking process to function well.

The need for transparency in the budgetary process is reflected in the Constitution. Article 1, Section 9, Clause 7 requires that **“a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.”**

## Proposals to Increase Transparency

The House and Senate Budget Committees should prioritize increased transparency – and therefore accountability – in any federal budget process reform plans.

### 1. Expand Availability of Data and Modeling from the CBO and the JCT

An important way to improve trust in the Congressional Budget Office (CBO) and the Joint Committee on Taxation (JCT) would be increasing transparency. The Budget Committees should require both Congressional scoring agencies to publish detailed descriptions of how they produce cost estimates, including assumptions, data inputs, and methodologies. A reasonable goal should be to provide sufficient transparency so independent sources could replicate CBO’s estimates. H.R. 1492, the CBO Show Your Work Act, introduced by Rep. Warren Davidson (R-OH-08) would require the CBO to publish models used for cost estimates.

### 2. Modernize Public Access to CBO Budget Data Requirements

The laws governing public access to budget data are stuck in the 1970s, reflecting a time when individuals had to visit an office in person to create a copy of a physical document. As part of the Budget Committee’s review of the CBO, Sec. 203 of the Budget Act should be updated to address our modern information age, including prioritizing online information availability.

### 3. Require Transparency from the OMB on Unobligated Balances, Reprogramming and Transfers

Data on unobligated balances and other budget information currently provided by the OMB can be outdated and lack crucial details for policymakers. The OMB should provide detailed real-time reports of the balances of budgetary accounts, including the amount of original budget authority provided, the amount obligated, the amount



unobligated, and the amount expended. In these reports must be details about the year and laws under which the budget authority was provided and when such budget authority expires.

#### 4. Require OMB Apportionment Data Transparency

A recent appropriations bill required the OMB to make apportionment data available publicly. As a next step, the OMB should be required to make the data user friendly and easy to navigate.

### More from EPIC on Reforming the Budget Process

Reforming the federal budget process must be driven by clear fiscal goals and enable Members of Congress and the public to be better informed about the true impact of legislation.

A modern, transparent, and improved budget process would:

1. Set and achieve fiscal goals.
2. Increase transparency.
3. End the baseline bias.
4. Improve scorekeeping.
5. Reauthorize and provide oversight of the CBO and the JCT.
6. Provide a common language of budget concepts and terminology.
7. Promote constitutionalism and support federalism.
8. Invest in Congress.
9. Encourage fiscal responsibility by the Executive Branch.

Read EPIC's full report: [The Budget Process Must Confront the Challenges of Today and Tomorrow.](#)