

# Union Calendar No. 174

112<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2146

**[Report No. 112-260]**

To amend title 31, United States Code, to require accountability and transparency in Federal spending, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2011

Mr. ISSA introduced the following bill; which was referred to the Committee on Oversight and Government Reform

OCTOBER 25, 2011

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on June 13, 2011]

# **A BILL**

To amend title 31, United States Code, to require accountability and transparency in Federal spending, and for other purposes.

1        *Be it enacted by the Senate and House of Representa-*  
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4        *This Act may be cited as the “Digital Accountability*  
 5 *and Transparency Act of 2011” or the “DATA Act”.*

6 **SEC. 2. TABLE OF CONTENTS.**

7        *The table of contents for this Act is as follows:*

*Sec. 1. Short title.*

*Sec. 2. Table of contents.*

*Sec. 3. Definitions.*

*TITLE I—ACCOUNTABILITY AND TRANSPARENCY IN FEDERAL  
 SPENDING*

*Sec. 101. General requirements for accountability and transparency in Federal  
 spending.*

*Sec. 102. Data standardization for accountability and transparency in Federal  
 spending.*

*Sec. 103. General provisions and deadlines for accountability and transparency  
 in Federal spending.*

*TITLE II—FEDERAL ACCOUNTABILITY AND SPENDING  
 TRANSPARENCY BOARD*

*Sec. 201. Federal Accountability and Spending Transparency Board.*

*Sec. 202. Conforming amendment relating to compensation of Chairperson.*

*Sec. 203. Amendments and repeal of Recovery Accountability and Transparency  
 Board.*

*TITLE III—ADDITIONAL PROVISIONS*

*Sec. 301. Classified information.*

*Sec. 302. Paperwork Reduction Act exemption.*

*Sec. 303. Matching program.*

*Sec. 304. Transfer of Consolidated Federal Funds Report.*

*Sec. 305. Repeal of Federal Funding Accountability and Transparency Act of  
 2006.*

*Sec. 306. Government Accountability Office Improvement.*

*Sec. 307. Effective date.*

8 **SEC. 3. DEFINITIONS.**

9        *In this Act:*

10            (1) *The term “Board” means the Federal Ac-*  
 11 *countability and Spending Transparency Board es-*

1 *established under subchapter III of chapter 36 of title*  
 2 *31, United States Code, as added by this Act.*

3 (2) *The term “Executive agency” has the mean-*  
 4 *ing provided by section 105 of title 5, United States*  
 5 *Code, except the term does not include the Govern-*  
 6 *ment Accountability Office.*

7 **TITLE I—ACCOUNTABILITY AND**  
 8 **TRANSPARENCY IN FEDERAL**  
 9 **SPENDING**

10 **SEC. 101. GENERAL REQUIREMENTS FOR ACCOUNTABILITY**  
 11 **AND TRANSPARENCY IN FEDERAL SPENDING.**

12 (a) *IN GENERAL.—Subtitle III of title 31, United*  
 13 *States Code, is amended by inserting after chapter 35 the*  
 14 *following new chapter:*

15 **“CHAPTER 36—ACCOUNTABILITY AND**  
 16 **TRANSPARENCY IN FEDERAL SPENDING**

*“SUBCHAPTER I—REPORTING REQUIREMENTS*

*“Sec.*

*“3601. Definitions.*

*“3602. Recipient reporting requirement.*

*“3603. Agency reporting requirement.*

*“3604. Exemptions from recipient reporting requirement.*

*“SUBCHAPTER II—DATA STANDARDIZATION*

*“3611. Data standardization for reporting information.*

*“3612. Full disclosure of information.*

*“3613. Federal accountability portal.*

*“3614. Agency responsibilities.*

*“3615. Office of Management and Budget responsibilities.*

*“3616. Treasury responsibilities.*

*“3617. General Services Administration responsibilities.*

“SUBCHAPTER III—FEDERAL ACCOUNTABILITY AND SPENDING TRANSPARENCY  
BOARD

- “3621. *Establishment.*  
 “3622. *Composition of the board.*  
 “3623. *Functions.*  
 “3624. *Powers.*  
 “3625. *Employment, personnel, and related authorities.*  
 “3626. *Rulemaking authority.*  
 “3627. *Transfer of certain personnel.*  
 “3628. *Authorization and availability of appropriations.*

“SUBCHAPTER IV—GENERAL PROVISIONS

- “3641. *Independence of Inspectors General.*  
 “3642. *Effective date.*  
 “3643. *Sunset.*

1 “SUBCHAPTER I—REPORTING REQUIREMENTS

2 **“§ 3601. Definitions**

3 “In this chapter:

4 “(1) *RECIPIENT.*—The term ‘recipient’ means—

5 “(A) any person that receives Federal funds  
 6 pursuant to a Federal award, either directly or  
 7 through a subgrant or subcontract at any tier;  
 8 and

9 “(B) any State, local, or tribal government,  
 10 or any government corporation, that receives  
 11 Federal funds pursuant to a Federal award, ei-  
 12 ther directly or through a subgrant or sub-  
 13 contract at any tier.

14 “(2) *FEDERAL AWARD.*—The term ‘Federal  
 15 award’ means Federal financial assistance and ex-  
 16 penditures that—

1           “(A) include grants, subgrants, loans,  
2           awards, cooperative agreements, and other forms  
3           of financial assistance; and

4           “(B) include contracts, subcontracts, pur-  
5           chase orders, task orders, delivery orders, blanket  
6           purchase agreements, schedule orders, and other  
7           transactions.

8           “(3) *FEDERAL FUNDS.*—The term ‘Federal  
9           funds’ means any funds that are made available to an  
10          Executive agency through Federal appropriations.

11          “(4) *BOARD.*—The term ‘Board’ means the Fed-  
12          eral Accountability and Spending Transparency  
13          Board established under subchapter III of this chap-  
14          ter.

15          “(5) *CHAIRPERSON.*—The term ‘Chairperson’  
16          means the Chairperson of the Federal Accountability  
17          and Spending Transparency Board.

18          “(6) *EXECUTIVE AGENCY.*—The term ‘Executive  
19          agency’ has the meaning provided by section 105 of  
20          title 5, except the term does not include the Govern-  
21          ment Accountability Office.

22          “(7) *FOREIGN CORRUPT PRACTICES ACT OF*  
23          *1977.*—The term ‘Foreign Corrupt Practices Act of  
24          1977’ means—

1                   “(A) section 30A of the Securities Exchange  
2                   Act of 1934 (15 U.S.C. 78dd–1); and

3                   “(B) sections 104 and 104A of the Foreign  
4                   Corrupt Practices Act (15 U.S.C. 78dd–2).

5   **“§ 3602. Recipient reporting requirement**

6                   “(a) REQUIREMENT.—Each recipient shall report each  
7 receipt and use of Federal funds pursuant to a Federal  
8 award to the Board.

9                   “(b) CHARACTERISTICS OF REPORTS.—

10                   “(1) FREQUENCY OF REPORTS.—

11                   “(A) IN GENERAL.—The Board shall des-  
12 ignate, by rule, the frequency of reports to be  
13 submitted by recipients under subsection (a), but  
14 the frequency shall not be less than once each  
15 quarter.

16                   “(B) CONTINUOUS OR AUTOMATIC REPORT-  
17 ING.—To the extent practicable, the Board shall  
18 require continuous or automatic reporting for  
19 compliance with this section.

20                   “(2) CONTENT OF REPORTS.—Each report sub-  
21 mitted by a recipient under subsection (a) shall con-  
22 tain—

23                   “(A) an identification of the recipient, in-  
24 cluding the recipient’s name and location, with  
25 location information provided in proper United

1           *States Postal Service standardized format, in-*  
2           *cluding ZIP+4, or proper international postal*  
3           *service standardized format where applicable;*

4           “(B) *an identification of the Executive*  
5           *agency;*

6           “(C) *an identification of the Federal award;*

7           “(D) *if applicable, an identification of the*  
8           *program pursuant to which the Federal award*  
9           *was awarded;*

10          “(E) *the total amount of Federal funds re-*  
11          *ceived from that Executive agency for the Fed-*  
12          *eral award, during the period covered by the re-*  
13          *port;*

14          “(F) *the amount of Federal funds from the*  
15          *Federal award that were expended or obligated*  
16          *by the recipient to projects or activities during*  
17          *the period covered by the report;*

18          “(G) *a detailed list of all projects or activi-*  
19          *ties for which Federal funds were expended or*  
20          *obligated;*

21          “(H) *if the Federal award is a prime*  
22          *award, an identification of all subawards;*

23          “(I) *if the Federal award is a subaward, an*  
24          *identification of its prime award; and*



1           “(J) such additional information reason-  
2           ably related to the receipt and use of Federal  
3           funds as the Board shall, by rule, require.

4           “(3) USE OF DATA STANDARDS.—The reports  
5           submitted under this section shall use the common  
6           data elements and data reporting standards des-  
7           ignated by the Board under section 3611.

8           “(c) FULFILLMENT OF REQUIREMENTS BY PRIME  
9           AWARDEES.—The Board shall, by rule, permit prime  
10          awardees to fulfill the requirements of this section on behalf  
11          of subawardees, so long as all subaward tiers are reported.

12          “(d) GUIDANCE BY BOARD.—The Board shall issue  
13          guidance to recipients on compliance with this section.

14          “(e) REGISTRATION.—Recipients required to report in-  
15          formation under subsection (a) shall register with the Cen-  
16          tral Contractor Registration database or complete such  
17          other registration requirements as the Board shall, by rule,  
18          require.

19          “§ 3603. **Agency reporting requirement**

20          “(a) REQUIREMENT.—Each Executive agency shall re-  
21          port all obligations and expenditures of Federal funds to  
22          the Board.

23          “(b) CHARACTERISTICS OF REPORTS.—

24                  “(1) FREQUENCY OF REPORTS.—

1           “(A) *IN GENERAL.*—*The Board shall des-*  
2           *ignate, by rule, the frequency of reports to be*  
3           *submitted by agencies under subsection (a), but*  
4           *the frequency shall not be less than once each*  
5           *quarter.*

6           “(B) *CONTINUOUS OR AUTOMATIC REPORT-*  
7           *ING.*—*To the extent practicable, the Board shall*  
8           *require continuous or automatic reporting for*  
9           *compliance with this section.*

10          “(2) *CONTENT OF REPORT.*—

11           “(A) *The Board shall designate, by rule, the*  
12           *content of reports to be submitted by agencies*  
13           *under subsection (a).*

14           “(B) *To the extent practicable, reports sub-*  
15           *mitted by agencies under subsection (a) shall*  
16           *identify the programs and budget functions pur-*  
17           *suant to which Federal funds are obligated or ex-*  
18           *pended.*

19           “(C) *To the extent practicable, the Board*  
20           *shall permit agencies to comply with subsection*  
21           *(a) by submitting the same information that*  
22           *they submit or contribute for other government-*  
23           *wide reporting requirements, including the fol-*  
24           *lowing:*

1           “(i) For information about Federal  
2 awards—

3                   “(I) the Federal assistance awards  
4 data system established pursuant to  
5 section 6102a of title 31, United States  
6 Code;

7                   “(II) the Federal procurement  
8 data system established pursuant to  
9 section 1122(a)(4) of title 41, United  
10 States Code;

11                   “(III) the common application  
12 and reporting system established pur-  
13 suant to section 6 of the Federal Fi-  
14 nancial Assistance Management Im-  
15 provement Act of 1999 (31 U.S.C. 6101  
16 note); or

17                   “(IV) such systems as may be es-  
18 tablished to replace or supplement the  
19 systems identified in this clause.

20                   “(ii) For information about internal  
21 expenditures and accounting, the Federal  
22 Agencies’ Centralized Trial-Balance Sys-  
23 tems (FACTS I and FACTS II), the Gov-  
24 ernmentwide Financial Report System  
25 (GFRS), the Intragovernmental Fiduciary

1                    *Confirmation System (IFCS), or such sys-*  
2                    *tems as may be established to replace or*  
3                    *supplement such systems.*

4                    “(3) *USE OF DATA STANDARDS.—The reports*  
5                    *submitted under this section shall use the common*  
6                    *data elements and data reporting standards des-*  
7                    *ignated by the Board under section 3611.*

8                    “(4) *INFORMATION ALSO SUBJECT TO RECIPIENT*  
9                    *REPORTING REQUIREMENT.—In complying with this*  
10                   *section, each Executive agency shall identify, to the*  
11                   *extent practicable, Federal awards made by the agen-*  
12                   *cy that are subject to the recipient reporting require-*  
13                   *ment of section 3602 so that information reported by*  
14                   *recipients and information reported by the agency*  
15                   *can be directly compared.*

16                   “(c) *GUIDANCE BY BOARD.—The Board shall issue*  
17                   *guidance to Executive agencies on compliance with this sec-*  
18                   *tion.*

19                   “(d) *BOARD TO MONITOR COMPLIANCE.—The Board*  
20                   *shall regularly report to Congress on each Executive agen-*  
21                   *cy’s compliance with this section, including the timeliness,*  
22                   *completeness, accuracy, and interoperability of the data*  
23                   *submitted by each Executive agency. The Board shall make*  
24                   *these reports publicly available contemporaneously online.*

1 **“§ 3604. Exemptions from recipient reporting require-**  
 2 **ment**

3 “(a) *EXEMPTION.*—A recipient is exempt from the re-  
 4 porting requirement of section 3602 with respect to funds  
 5 received pursuant to a Federal award if—

6 “(1) the recipient is an individual; and

7 “(2) either—

8 “(A) the total amount of Federal funds re-  
 9 ceived by the recipient does not exceed \$100,000  
 10 in the current calendar year or fiscal year; or

11 “(B) no transaction in which the recipient  
 12 has received Federal funds during the current  
 13 calendar year or fiscal year has exceeded  
 14 \$24,999.

15 “(b) *AUTHORITY TO GRANT ADDITIONAL EXEMP-*  
 16 *TIONS.*—The Board may, by rule, grant additional exemp-  
 17 tions under this section for classes or categories of recipi-  
 18 ents.”.

19 (b) *CLERICAL AMENDMENT.*—The table of chapters at  
 20 the beginning of subtitle III of title 31, United States Code,  
 21 is amended by inserting after the item relating to chapter  
 22 35 the following new item:

“36. Accountability and Transparency in Federal Spending ..... 3601”.

1 **SEC. 102. DATA STANDARDIZATION FOR ACCOUNTABILITY**  
2 **AND TRANSPARENCY IN FEDERAL SPENDING.**

3 *Chapter 36 of title 31, United States Code, as added*  
4 *by section 101, is amended by adding at the end the fol-*  
5 *lowing new subchapter:*

6 “SUBCHAPTER II—DATA STANDARDIZATION  
7 “§ 3611. **Data standardization for reporting informa-**  
8 **tion**

9 “(a) COMMON DATA ELEMENTS.—

10 “(1) REQUIREMENT.—*The Board shall, by rule,*  
11 *designate common data elements, such as codes, iden-*  
12 *tifiers, and fields, for information required to be re-*  
13 *ported by recipients or agencies under this chapter.*

14 “(2) CHARACTERISTICS OF COMMON DATA ELE-  
15 *MENTS.—The common data elements designated*  
16 *under paragraph (1) shall, to the extent practicable,*  
17 *be nonproprietary.*

18 “(3) EXISTING COMMON DATA ELEMENTS.—*In*  
19 *designating common data elements under this sub-*  
20 *section, the Board shall, to the extent practicable, in-*  
21 *corporate the following:*

22 “(A) *Common data elements developed and*  
23 *maintained by an international voluntary con-*  
24 *sensus standards body, as defined by the Office*  
25 *of Management and Budget, such as the Inter-*  
26 *national Organization for Standardization.*

1           “(B) Common data elements developed and  
2           maintained by intragovernmental partnerships,  
3           such as the National Information Exchange  
4           Model.

5           “(C) Common data elements developed and  
6           maintained by Federal entities with authority  
7           over contracting and financial assistance, such  
8           as the Federal Acquisition Regulatory Council.

9           “(D) Common data elements developed and  
10          maintained by accounting standards organiza-  
11          tions.

12         “(b) DATA REPORTING STANDARDS.—

13                 “(1) REQUIREMENT.—The Board shall, by rule,  
14                 designate data reporting standards to govern the re-  
15                 porting required to be performed by recipients and  
16                 agencies under this title.

17                 “(2) CHARACTERISTICS OF DATA REPORTING  
18                 STANDARDS.—The data reporting standards required  
19                 by paragraph (1) shall, to the extent practicable—

20                         “(A) incorporate a widely accepted, non-  
21                         proprietary, searchable, platform-independent  
22                         computer-readable format;

23                         “(B) be consistent with and implement ap-  
24                         plicable accounting principles; and

1           “(C) be capable of being continually up-  
2           graded as necessary.

3           “(3) *EXISTING DATA REPORTING STANDARDS.*—  
4           *In designating reporting standards under this sub-*  
5           *section, the Board shall, to the extent practicable, in-*  
6           *corporate existing nonproprietary standards, such as*  
7           *the eXtensible Business Reporting Language (XBRL).*

8           **“§ 3612. Full disclosure of information**

9           “(a) *REQUIREMENT.*—*The Board shall publish online*  
10          *all information submitted by recipients and agencies pursu-*  
11          *ant to sections 3602 and 3603.*

12          “(b) *AGGREGATION OF INFORMATION THAT IS EX-*  
13          *EMPT FROM RECIPIENT REPORTING REQUIREMENT.*—*The*  
14          *Board shall publish, online and in the aggregate, informa-*  
15          *tion that is exempt from recipient reporting under section*  
16          *3604 but that is reported by an Executive agency under*  
17          *section 3603 in the aggregate.*

18          “(c) *COMPLIANCE WITH OPEN DATA PRINCIPLES AND*  
19          *BEST PRACTICES.*—*To the extent practicable, the Board*  
20          *shall publish data under this section in a manner that com-*  
21          *plies with applicable principles and best practices in the*  
22          *private sector for the publication of open government data.*

23          “(d) *ONLINE PUBLICATION.*—

24                  “(1) *IN GENERAL.*—*The Board shall, in accord-*  
25          *ance with this section and section 204 of the E-Gov-*



1 *ernment Act of 2002 (44 U.S.C. 3501 note), establish*  
2 *and maintain one or more websites for the publica-*  
3 *tion of data required to be published online under this*  
4 *section.*

5 *“(2) PURPOSE OF WEBSITE OR WEBSITES.—The*  
6 *website or websites established and maintained under*  
7 *this subsection shall serve as a public portal for Fed-*  
8 *eral financial information, including information*  
9 *concerning all Federal awards and information con-*  
10 *cerning the expenditure of all Federal funds.*

11 *“(3) CONTENT AND FUNCTION OF WEBSITE OR*  
12 *WEBSITES.—The Board shall ensure that the website*  
13 *or websites established and maintained under this*  
14 *subsection:*

15 *“(A) Makes available all information pub-*  
16 *lished under subsection (a) in a reasonably time-*  
17 *ly manner.*

18 *“(B) Makes available all information pub-*  
19 *lished under subsection (a) in its original for-*  
20 *mat.*

21 *“(C) Makes available all information pub-*  
22 *lished under subsection (a) without charge, li-*  
23 *cence, or registration requirement.*

1           “(D) *Permits all information published*  
2           *under subsection (a) to be searched and aggre-*  
3           *gated.*

4           “(E) *Permits all information published*  
5           *under subsection (a) to be downloaded in bulk.*

6           “(F) *To the extent practicable, disseminates*  
7           *information published under subsection (a) via*  
8           *automatic electronic means.*

9           “(G) *To the extent practicable, permits in-*  
10          *formation published under subsection (a) to be*  
11          *freely shared by the public, such as by social*  
12          *media.*

13          “(H) *To the extent practicable, uses perma-*  
14          *nent uniform resource locators for information*  
15          *published under subsection (a).*

16          “(I) *Provide an opportunity for the public*  
17          *to provide input about the usefulness of the site*  
18          *and recommendations for improvements.*

19          “(e) *AGREEMENTS WITH OTHER AGENCIES.—The*  
20          *Board may make contracts or agreements with any Federal*  
21          *agency (within or outside the executive branch) to publish*  
22          *data maintained by such agency on the website or websites*  
23          *established and maintained under this section.*

24          “(f) *NEW TECHNOLOGIES.—Notwithstanding any*  
25          *other provision in this section, the Board may comply with*

1 *the requirements of this section using such new technologies*  
2 *as may replace websites for data publication and dissemi-*  
3 *nation.*

4       “(g)       *TRANSFER OF FUNCTIONS OF*  
5 *USASPENDING.GOV.—The Board and the Office of Manage-*  
6 *ment and Budget shall transfer the functions of*  
7 *USASpending.gov to the website or websites established*  
8 *under this section.*

9       **“§ 3613. Federal accountability portal**

10       “(a) *REQUIREMENT.—The Board shall establish and*  
11 *maintain an integrated Internet-based system, consisting of*  
12 *one or more websites and to be known as a ‘Federal account-*  
13 *ability portal’, to carry out the functions described in sub-*  
14 *section (b).*

15       “(b) *FUNCTIONS.—The Federal accountability portal*  
16 *shall be designed and operated to carry out the following*  
17 *functions:*

18               “(1) *Combine information submitted by recipi-*  
19 *ents and agencies under sections 3602 and 3603 with*  
20 *other compilations of information, such as Govern-*  
21 *ment databases and other proprietary and nonpropri-*  
22 *etary databases.*

23               “(2) *Permit Executive agencies to verify the eli-*  
24 *gibility of recipients to receive Federal funds and to*

1       *access information relevant to the responsibility of re-*  
2       *ipients.*

3             “(3) *Permit Executive agencies, Inspectors Gen-*  
4       *eral, and law enforcement agencies to track Federal*  
5       *awards and recipients to detect and prevent waste,*  
6       *fraud, and abuse.*

7             “(c) *GUIDANCE BY BOARD.—The Board shall issue*  
8       *guidance on the use of and access to the Federal account-*  
9       *ability portal.*

10    **“§ 3614. Agency responsibilities**

11             “(a) *REQUIREMENT.—As a condition of receipt of Fed-*  
12       *eral funds of an Executive agency pursuant to any Federal*  
13       *award, the Executive agency shall require any recipient of*  
14       *such funds to provide the information required under sec-*  
15       *tion 3602.*

16             “(b) *PENALTIES FOR RECIPIENTS’ NONCOMPLIANCE.—*

17                 “(1) *IN GENERAL.—The head of an Executive*  
18       *agency may impose a civil penalty in an amount not*  
19       *more than \$250,000 on a recipient of Federal funds*  
20       *from that Executive agency that does not provide the*  
21       *information required under section 3602 or provides*  
22       *information that contains a material omission or*  
23       *misstatement.*

24                 “(2) *NONPRECLUSION.—The imposition of a*  
25       *civil penalty under this subsection does not preclude*

1     *any other criminal or civil statutory, common law, or*  
2     *administrative remedy that is available by law to the*  
3     *United States or any other person. Any amounts re-*  
4     *ceived from a civil penalty under this subsection shall*  
5     *be deposited in the Treasury of the United States to*  
6     *the credit of the appropriation or appropriations*  
7     *from which the award is made.*

8             “(3) *NOTIFICATION.*—*The head of an Executive*  
9     *agency shall provide a written notification to a re-*  
10    *ipient that fails to provide the information required*  
11    *under section 3602 or provides information that con-*  
12    *tains a material omission or misstatement. Such no-*  
13    *tification shall provide the recipient with information*  
14    *on how to comply with the requirements of section*  
15    *3602 and notice of the penalties for failing to do so.*  
16    *The head of the Executive agency may not impose a*  
17    *civil penalty under paragraph (1) until 30 days after*  
18    *the date of the notification.*

19             “(c) *COMPLIANCE WITH BOARD GUIDANCE.*—*Execu-*  
20    *tive agencies shall comply with the instructions and guid-*  
21    *ance issued by the Board under this Act.*

22             “(d) *INFORMATION AND ASSISTANCE.*—

23             “(1) *IN GENERAL.*—*Upon request of the Board*  
24    *for information or assistance from any Executive*  
25    *agency or other entity of the Federal Government, the*

1       *head of such entity shall, insofar as is practicable and*  
2       *not in contravention of any existing law, furnish such*  
3       *information or assistance to the Board, or an author-*  
4       *ized designee.*

5             “(2) *REPORT OF REFUSALS.*—Whenever informa-  
6       *tion or assistance requested by the Board is, in the*  
7       *judgment of the Board, unreasonably refused or not*  
8       *provided, the Board shall report the circumstances to*  
9       *Congress.*

10          “(e) *USE OF DATA STANDARDS.*—After the Board des-  
11       *ignates any common data element or data reporting stand-*  
12       *ard under section 3611, each Executive agency shall issue*  
13       *guidance that requires every recipient of Federal funds*  
14       *under any of its Federal awards to use that common data*  
15       *element or data reporting standard for any information re-*  
16       *ported to that Executive agency to which the common data*  
17       *element or data reporting standard is applicable.*

18       **“§3615. Office of Management and Budget respon-**  
19                                       **sibilities**

20             “After the Board designates any common data element  
21       *or data reporting standard under section 3611, the Director*  
22       *of the Office of Management and Budget shall issue guid-*  
23       *ance that requires Executive agencies to use that common*  
24       *data element or data reporting standard for any informa-*  
25       *tion reported by Executive agencies to the Office of Manage-*

1 ment and Budget to which the common data element or  
2 data reporting standard is applicable.

3 **“§ 3616. Treasury responsibilities**

4       *“After the Board designates any common data element*  
5 *or data reporting standard under section 3611, the Sec-*  
6 *retary of the Treasury shall issue guidance that requires*  
7 *Executive agencies to use that common data element or data*  
8 *reporting standard for any information reported by Execu-*  
9 *tive agencies to the Department of the Treasury to which*  
10 *the common data element or data reporting standard is ap-*  
11 *plicable.*

12 **“§ 3617. General Services Administration responsibil-**  
13 **ities**

14       *“After the Board designates any common data element*  
15 *or data reporting standard under section 3611, the Admin-*  
16 *istrator of General Services shall apply that common data*  
17 *element or data reporting standard for any information*  
18 *contained in acquisition-related databases maintained by*  
19 *the General Services Administration to which the common*  
20 *data element or data reporting standard is applicable.”.*

21 **SEC. 103. GENERAL PROVISIONS AND DEADLINES FOR AC-**  
22 **COUNTABILITY AND TRANSPARENCY IN FED-**  
23 **ERAL SPENDING.**

24       (a) *EFFECTIVE DATE AND SUNSET.*—Chapter 36 of  
25 *title 31, United States Code, as added by section 101, is*

1 *further amended by adding at the end the following new*  
2 *subchapter:*

3       “SUBCHAPTER IV—GENERAL PROVISIONS

4       “§ 3641. **Independence of Inspectors General**

5       “Nothing in this chapter shall affect the independent  
6 *authority of an inspector general to determine whether to*  
7 *conduct an audit or investigation.*

8       “§ 3642. **Effective date**

9       “*This chapter takes effect on October 1, 2011.*

10       “§ 3643. **Sunset**

11       “*This chapter shall cease to be in effect after September*  
12 *30, 2018.*”.

13       (b) *DEADLINES FOR IMPLEMENTATION.—*

14               (1) *BOARD DEADLINES.—Within 180 days after*  
15 *the effective date of this Act, the Board shall—*

16                       (A) *issue guidance under sections 3602(d)*  
17 *and 3603(c) of title 31, United States Code, as*  
18 *added by this Act;*

19                       (B) *designate common data elements under*  
20 *section 3611(a) of such title and data reporting*  
21 *standards under section 3611(b) of such title, as*  
22 *so added; and*

23                       (C) *establish one or more websites under*  
24 *section 3612(d) of such title, as so added.*

25               (2) *AGENCY AND DEPARTMENT DEADLINES.—*



1           (A) *Within one year after the effective date*  
2 *of this Act, each Executive agency shall imple-*  
3 *ment section 3614(a) of title 31, United States*  
4 *Code, as added by this Act.*

5           (B) *Within two years after the Board des-*  
6 *ignates any common data element or data re-*  
7 *porting standard under section 3611(a) of such*  
8 *title, as so added—*

9                 (i) *each Executive agency shall issue*  
10 *guidance under section 3614(e) of such title,*  
11 *as so added;*

12                 (ii) *the Director of the Office of Man-*  
13 *agement and Budget shall issue guidance*  
14 *under section 3615 of such title, as so*  
15 *added;*

16                 (iii) *the Secretary of the Treasury*  
17 *shall issue guidance under section 3616 of*  
18 *such title, as so added; and*

19                 (iv) *the Administrator of General Serv-*  
20 *ices shall take the actions required under*  
21 *section 3617 of such title, as so added.*

1 **TITLE II—FEDERAL ACCOUNT-**  
2 **ABILITY AND SPENDING**  
3 **TRANSPARENCY BOARD**

4 **SEC. 201. FEDERAL ACCOUNTABILITY AND SPENDING**  
5 **TRANSPARENCY BOARD.**

6 *Chapter 36 of title 31, United States Code, as added*  
7 *by section 101, is further amended by inserting after sub-*  
8 *chapter II the following new subchapter:*

9 “**SUBCHAPTER III—FEDERAL ACCOUNTABILITY**  
10 **AND SPENDING TRANSPARENCY BOARD**

11 “**§ 3621. Establishment**

12 “(a) *ESTABLISHMENT.—There is established the Fed-*  
13 *eral Accountability and Spending Transparency Board as*  
14 *an independent agency in the Executive Branch.*

15 “(b) *FUNCTIONS AND POWERS TRANSFERRED.—*

16 “(1) *FUNCTIONS TRANSFERRED.—Except as pro-*  
17 *vided in this section, there are transferred to the*  
18 *Board all functions of the Recovery Accountability*  
19 *and Transparency Board.*

20 “(2) *POWERS, AUTHORITIES, RIGHTS, AND DU-*  
21 *TIES.—The Federal Accountability and Spending*  
22 *Transparency Board shall succeed to all powers, au-*  
23 *thorities, rights, and duties that were vested in the*  
24 *Recovery Accountability and Transparency Board on*  
25 *the day before the effective date of this chapter.*

1 **“§ 3622. Composition of the board**

2 “(a) *CHAIRPERSON.*—

3 “(1) *IN GENERAL.*—*There is a Chairperson of*  
4 *the Board, who shall be appointed by the President,*  
5 *by and with the advice and consent of the Senate.*

6 “(2) *HEAD OF BOARD.*—*The Chairperson is the*  
7 *head of the Board and shall have direction, authority,*  
8 *and control over it.*

9 “(3) *COMMISSION ESTABLISHED.*—*When a va-*  
10 *cancy occurs in the office of the Chairperson of the*  
11 *Board, a commission is established to recommend in-*  
12 *dividuals to the President for appointment to the va-*  
13 *cant office. The commission shall be composed of—*

14 “(A) *the Speaker of the House of Represent-*  
15 *atives;*

16 “(B) *the President pro tempore of the Sen-*  
17 *ate;*

18 “(C) *the majority and minority leaders of*  
19 *the House of Representatives and the Senate; and*

20 “(D) *the chairmen and ranking minority*  
21 *members of the Committee on Homeland Secu-*  
22 *rity and Governmental Affairs of the Senate and*  
23 *the Committee on Oversight and Government Re-*  
24 *form of the House of Representatives.*

25 “(4) *RECOMMENDATIONS.*—*A commission estab-*  
26 *lished because of a vacancy in the office of the Chair-*

1        *person of the Board shall recommend at least three*  
2        *individuals. The President may ask the commission to*  
3        *recommend additional individuals.*

4                *“(5) TERM.—The term of service of the Chair-*  
5        *person of the Board shall be 5 years, but the Chair-*  
6        *person may serve after the expiration of the Chair-*  
7        *person’s term until a successor has taken office.*

8                *“(6) LIMITATION ON TERMS.—No person may*  
9        *serve as the Chairperson of the Board for more than*  
10        *2 terms, whether or not such terms of service are con-*  
11        *secutive.*

12                *“(7) COMPENSATION.—An individual appointed*  
13        *as Chairperson under paragraph (1) shall be com-*  
14        *pensated at the rate of basic pay prescribed for level*  
15        *III of the Executive Schedule under section 5314 of*  
16        *title 5, United States Code.*

17                *“(b) MEMBERS.—The members of the Board shall in-*  
18        *clude—*

19                *“(1) the Inspectors General of the Department of*  
20        *the Treasury, the Department of Defense, the Depart-*  
21        *ment of Agriculture, the Department of Health and*  
22        *Human Services, the Department of Transportation,*  
23        *the Department of Energy, the Department of Edu-*  
24        *cation, and the Department of Homeland Security;*

1           “(2) *the Deputy Secretary of the Department of*  
2 *the Treasury, the Chief Management Officer of the De-*  
3 *partment of Defense, the Deputy Secretaries of the*  
4 *Department of Agriculture, the Department of Health*  
5 *and Human Services, the Department of Transpor-*  
6 *tation, the Department of Energy, the Department of*  
7 *Education, and the Undersecretary for Management*  
8 *of the Department of Homeland Security; and*

9           “(3) *the Controller of the Office of Federal Fi-*  
10 *nancial Management and the Deputy Director for*  
11 *Management of the Office of Management and Budget.*

12 **“§ 3623. Functions**

13           “(a) *IN GENERAL.—The Board shall—*

14           “(1) *be responsible for the collection, storage, and*  
15 *public disclosure of information about Federal spend-*  
16 *ing;*

17           “(2) *serve as the authoritative government source*  
18 *for the information about Federal spending that it*  
19 *collects; and*

20           “(3) *coordinate and conduct oversight of Federal*  
21 *funds in order to prevent fraud, waste, and abuse.*

22           “(b) *SPECIFIC FUNCTIONS.—The functions of the*  
23 *Board shall include each of the following:*

1           “(1) *Receiving, storing, and publicly dissemi-*  
2           *nating all of the information that is reported to it*  
3           *under this Act.*

4           “(2) *Reviewing whether reporting under section*  
5           *3602 meets applicable standards and specifies the*  
6           *purpose of the Federal award and measures of per-*  
7           *formance.*

8           “(3) *Auditing, investigating, or reviewing Fed-*  
9           *eral funds to determine whether fraud, wasteful*  
10           *spending, poor contract or grant management, or*  
11           *other abuses are occurring and referring matters it*  
12           *considers appropriate for further investigation to the*  
13           *inspector general for the Executive agency that dis-*  
14           *bursed the Federal funds.*

15           “(4) *Regularly auditing the quality of the data*  
16           *submitted to it under sections 3602 and 3603.*

17           “(5) *Standardizing common data elements and*  
18           *data reporting standards to foster transparency and*  
19           *accountability for Federal spending, as required by*  
20           *section 3611.*

21           “(6) *Reviewing whether there are appropriate*  
22           *mechanisms for interagency collaboration relating to*  
23           *Federal funds, including coordinating and collabo-*  
24           *rating to the extent practicable with the Inspectors*  
25           *General Council on Integrity and Efficiency estab-*

1 *lished by the Inspector General Reform Act of 2008*  
2 *(Public Law 110–409).*

3 “(7) *Issuing a report in accordance with sub-*  
4 *section (e) on the feasibility of collecting and pub-*  
5 *lishing online tax expenditures data.*

6 “(c) *PRIORITIES IN AUDITS, INVESTIGATIONS, AND*  
7 *REVIEWS.—*

8 “(1) *IN GENERAL.—To the extent practicable, the*  
9 *Board shall give high priority to auditing, inves-*  
10 *tigating, or reviewing Federal funds—*

11 “(A) *awarded without the use of competitive*  
12 *procedures; or*

13 “(B) *awarded to any contractor found to be*  
14 *in violation of the Foreign Corrupt Practices Act*  
15 *of 1977.*

16 “(2) *IDENTIFICATION.—The Board shall identify*  
17 *any contractor found to be in violation of the Foreign*  
18 *Corrupt Practices Act of 1977 as a violator of such*  
19 *Act in any contract information related to such con-*  
20 *tractor published online under section 3612.*

21 “(d) *REPORT REQUIREMENTS.—*

22 “(1) *REPORTS.—*

23 “(A) *REGULAR REPORTS ON DATA QUALITY*  
24 *AUDITS.—The Board shall regularly submit to*  
25 *the President and Congress reports on its audits*

1           *of the quality of the data submitted to it under*  
2           *sections 3602 and 3603.*

3           “(B) *SEMI-ANNUAL REPORTS ON ACTIVITIES.—The Board shall submit semi-annual re-*  
4           *ports to the President and Congress, summa-*  
5           *rizing the activities and findings of the Board*  
6           *and the findings of inspectors general of Execu-*  
7           *tive agencies.*

8           “(C) *REPORT ON SAVINGS.—Not later than*  
9           *five years after the effective date of this chapter,*  
10          *the Board shall submit to the President, Con-*  
11          *gress, and the Comptroller General of the United*  
12          *States a report containing estimates of the direct*  
13          *and indirect cost savings to the Treasury*  
14          *achieved as a result of the Board’s activities.*

15          “(2) *PUBLIC AVAILABILITY.—The Board shall*  
16          *make all reports submitted under paragraph (1) pub-*  
17          *licly available contemporaneously online.*

18          “(3) *GAO EVALUATION.—Upon receipt of the re-*  
19          *port submitted by the Board under paragraph (1)(C),*  
20          *the Comptroller General shall conduct an evaluation*  
21          *of the report and submit the evaluation to Congress*  
22          *within six months after receipt of the report, with*  
23          *such findings and recommendations as the Comp-*  
24          *troller General considers appropriate.*



1       “(e) *TAX EXPENDITURES REPORT.*—

2               “(1) *IN GENERAL.*—*For purposes of subsection*  
3 *(b)(7), not later than one year after the effective date*  
4 *of this chapter, the Board shall submit to the appro-*  
5 *priate congressional committees a report on tax ex-*  
6 *penditures data that includes the following:*

7                       “(A) *A description of processes that could be*  
8 *put in place to collect and disseminate tax ex-*  
9 *penditures data, and the potential effects of mak-*  
10 *ing such data publicly available on the Internal*  
11 *Revenue Service, taxpayers, and other relevant*  
12 *parties determined by the Board.*

13                       “(B) *Any changes in law that are needed to*  
14 *make such tax expenditures data publicly avail-*  
15 *able.*

16               “(2) *TAX EXPENDITURES DEFINED.*—*In this sec-*  
17 *tion, the term ‘tax expenditures’ has the meaning*  
18 *given that term in section 3(3) of the Congressional*  
19 *Budget and Impoundment Control Act of 1974 (2*  
20 *U.S.C. 622(3)).*

21                       “(3) *PUBLIC AVAILABILITY.*—*The Board shall*  
22 *make the report submitted under paragraph (1) pub-*  
23 *licly available.*

24       “(f) *RECOMMENDATIONS.*—

1           “(1) *IN GENERAL.*—*The Board shall make rec-*  
2           *ommendations to Executive agencies on measures to*  
3           *prevent fraud, waste, and abuse relating to Federal*  
4           *funds.*

5           “(2) *RESPONSIVE REPORTS.*—*Not later than 30*  
6           *days after receipt of a recommendation under para-*  
7           *graph (1), an Executive agency shall submit a report*  
8           *to the President, the congressional committees of juris-*  
9           *isdiction, and the Board on whether the Executive*  
10          *agency agrees or disagrees with the recommendations*  
11          *and any actions the Executive agency will take to im-*  
12          *plement the recommendations. The Board shall make*  
13          *all reports submitted to it under this paragraph pub-*  
14          *licly available contemporaneously online.*

15    **“§ 3624. Powers**

16          “(a) *IN GENERAL.*—*The Board shall conduct audits,*  
17          *investigations, and reviews of spending of Federal funds*  
18          *and coordinate on such activities with the inspectors gen-*  
19          *eral of the relevant Executive agency to avoid duplication*  
20          *and overlap of work.*

21          “(b) *AUDITS AND REVIEWS.*—*The Board may—*

22                  “(1) *conduct its own independent audits, inves-*  
23                  *tigations, and reviews relating to Federal funds; and*

1           “(2) *collaborate on audits, investigations, and*  
2           *reviews relating to Federal funds with any inspector*  
3           *general of an Executive agency.*

4           “(c) *AUTHORITIES.—*

5           “(1) *AUDITS, INVESTIGATIONS, AND REVIEWS.—*  
6           *In conducting audits, investigations, and reviews, the*  
7           *Board shall have the authorities provided under sec-*  
8           *tion 6 of the Inspector General Act of 1978 (5 U.S.C.*  
9           *App.).*

10          “(2) *SUBPOENA AUTHORITY.—*

11           “(A) *IN GENERAL.—In addition to the au-*  
12           *thorities provided pursuant to paragraph (1)*  
13           *and subject to subparagraph (B), the Board may*  
14           *issue subpoenas to compel the testimony of per-*  
15           *sons who are not Federal officers or employees*  
16           *and may enforce such subpoenas in the same*  
17           *manner as provided for inspector general sub-*  
18           *poenas under section 6 of the Inspector General*  
19           *Act of 1978 (5 U.S.C. App.).*

20          “(B) *BOARD APPROVAL FOR SUBPOENA.—*

21           *No subpoena may be issued under this subsection*  
22           *without the approval, by vote, of a majority of*  
23           *the Board.*

24          “(3) *MATCHING PROGRAM AUTHORITY WITH RE-*  
25           *SPECT TO EVALUATIONS AND REVIEWS.—The authori-*

1 *ties provided under section 6(a)(9) of the Inspector*  
2 *General Act of 1978 (provided to the Board pursuant*  
3 *to paragraph (1)) may be used by the Board while*  
4 *conducting an evaluation or other review authorized*  
5 *under such Act.*

6 “(d) *CONTRACTS.*—

7 “(1) *IN GENERAL.*—*The Board may enter into*  
8 *contracts to enable the Board to discharge its duties*  
9 *under this chapter, including contracts and other ar-*  
10 *rangements for audits, studies, analyses, and other*  
11 *services with public agencies and with private per-*  
12 *sons, and make such payments as may be necessary*  
13 *to carry out the duties of the Board.*

14 “(2) *CONTRACTING FOR MISSIONS OF OTHER*  
15 *AGENCIES.*—*The Board may enter into contracts with*  
16 *any Federal agency (within or outside the executive*  
17 *branch) to enable such agency to identify waste,*  
18 *fraud, and abuse, including contracts and other ar-*  
19 *rangements for audits, studies, analyses, and other*  
20 *services.*

21 “(e) *STANDARDS AND GUIDELINES.*—*The Board shall*  
22 *carry out the authorities provided under subsections (a) and*  
23 *(b) in accordance with section 4(b)(1) of the Inspector Gen-*  
24 *eral Act of 1978 (5 U.S.C. App.).*



1 **“§ 3627. Transfer of certain personnel**

2       “(a) *RECOVERY ACCOUNTABILITY AND TRANSPARENCY*  
3 *BOARD EMPLOYEES.*—*The Chairperson or Executive Direc-*  
4 *tor, or both, shall identify employees of the Recovery Ac-*  
5 *countability and Transparency Board for transfer to the*  
6 *Board, and such identified employees shall be transferred*  
7 *to the Board for employment.*

8       “(b) *PAY.*—

9               “(1) *Except as provided in paragraph (2), each*  
10 *transferred employee shall, during the 2-year period*  
11 *beginning on the effective date of this chapter, receive*  
12 *pay at a rate equal to not less than the basic rate of*  
13 *pay (including any geographic differential) that the*  
14 *employee received during the pay period immediately*  
15 *preceding the date of transfer.*

16               “(2) *Paragraph (1) does not limit the right of*  
17 *the Board to reduce the rate of basic pay of a trans-*  
18 *ferred employee for cause, for unacceptable perform-*  
19 *ance, or with the consent of the employee.*

20               “(3) *Paragraph (1) applies to a transferred em-*  
21 *ployee only while that employee remains employed by*  
22 *the Board.*

23 **“§ 3628. Authorization and availability of appropria-**  
24 **tions**

25       “(a) *AUTHORIZATION OF APPROPRIATIONS.*—*There is*  
26 *authorized to be appropriated \$51,000,000 for each of fiscal*

1 *years 2012, 2013, 2014, 2015, 2016, 2017, and 2018 to*  
 2 *carry out the functions of the Board.*

3       “(b) *AVAILABILITY OF APPROPRIATIONS.—If the Re-*  
 4 *covery Accountability and Transparency Board has unobli-*  
 5 *gated appropriations as of the effective date of this chapter,*  
 6 *such appropriations shall remain available to the Board*  
 7 *until September 30, 2015.”.*

8 **SEC. 202. CONFORMING AMENDMENT RELATING TO COM-**  
 9 **PENSATION OF CHAIRPERSON.**

10       *Section 5314 of title 5, United States Code, is amended*  
 11 *by adding at the end the following new item:*

12               *“Chairperson of the Federal Accountability and*  
 13 *Spending Transparency Board.”.*

14 **SEC. 203. AMENDMENTS AND REPEAL OF RECOVERY AC-**  
 15 **COUNTABILITY AND TRANSPARENCY BOARD.**

16       (a) *CONFORMING AMENDMENT TO NAME OF BOARD.—*  
 17 *Section 1501(2) of the American Recovery and Reinvest-*  
 18 *ment Act of 2009 (Public Law 111–5; 123 Stat. 287) is*  
 19 *amended by striking “Recovery Accountability and Trans-*  
 20 *parency Board” and inserting “Federal Accountability and*  
 21 *Spending Transparency Board”.*

22       (b) *CONFORMING AMENDMENTS TO SUBTITLE B OF*  
 23 *TITLE XV OF PUBLIC LAW 111–5.—Subtitle B of title XV*  
 24 *of division A of such Act is amended by striking sections*  
 25 *1521, 1522, 1525(a), and 1529.*

1           (c) *REPEAL OF SUBTITLE B OF TITLE XV OF PUBLIC*  
2 *LAW 111-5.—Effective on October 1, 2013, subtitle B of*  
3 *title XV of division A of such Act is repealed.*

4           (d) *REFERENCES IN FEDERAL LAW TO BOARD.—On*  
5 *and after the effective date of this Act, any reference in Fed-*  
6 *eral law to the Recovery Accountability and Transparency*  
7 *Board is deemed to be a reference to the Federal Account-*  
8 *ability and Spending Transparency Board.*

9                           **TITLE III—ADDITIONAL**  
10                           **PROVISIONS**

11 **SEC. 301. CLASSIFIED INFORMATION.**

12           *Nothing in this Act or the amendments made by this*  
13 *Act shall be construed to require the disclosure of classified*  
14 *information.*

15 **SEC. 302. PAPERWORK REDUCTION ACT EXEMPTION.**

16           *Section 3518(c) of title 44, United States Code, is*  
17 *amended—*

18                   (1) *in paragraph (1), by striking “paragraph*  
19 *(2)” and inserting “paragraph (3)”;*

20                   (2) *by redesignating paragraph (2) as para-*  
21 *graph (3); and*

22                   (3) *by inserting after paragraph (1) the fol-*  
23 *lowing new paragraph:*

24                           “(2) *Notwithstanding paragraph (3), this sub-*  
25 *chapter shall not apply to the collection of informa-*



1        *tion during the conduct of any audit, investigation,*  
2        *inspection, evaluation, or other review conducted by*  
3        *the Federal Accountability and Spending Trans-*  
4        *parency Board, the Council of Inspectors General on*  
5        *Integrity and Efficiency, or any Federal office of In-*  
6        *pector General, including any office of Special In-*  
7        *pector General.”.*

8        **SEC. 303. MATCHING PROGRAM.**

9        *Section 6(a) of the Inspector General Act of 1978 (5*  
10       *U.S.C. App.) is amended—*

11                *(1) in paragraph (8), by striking “and”;*

12                *(2) by redesignating paragraph (9) as para-*  
13        *graph (10); and*

14                *(3) by inserting after paragraph (8) the fol-*  
15        *lowing new paragraph:*

16                *“(9) notwithstanding subsections (o), (p), (q),*  
17        *(r), and (u) of section 552a of title 5, United States*  
18        *Code, to compare, through a matching program (as*  
19        *defined in such section), any Federal records with*  
20        *other Federal or non-Federal records, while con-*  
21        *ducting an audit, investigation, or inspection author-*  
22        *ized under this Act to identify weaknesses that may*  
23        *lead to fraud, waste, or abuse and to detect improper*  
24        *payments and fraud; and”.*

1 **SEC. 304. TRANSFER OF CONSOLIDATED FEDERAL FUNDS**  
2 **REPORT.**

3 (a) *TRANSFER OF FUNCTIONS.*—*The Federal Account-*  
4 *ability and Spending Transparency Board and the Sec-*  
5 *retary of Commerce shall transfer the functions of the Con-*  
6 *solidated Federal Funds Report to the website or websites*  
7 *established under section 3612 of title 31, United States*  
8 *Code, as added by this Act.*

9 (b) *INFORMATION.*—*The Board shall ensure that the*  
10 *website or websites established under such section 3612 per-*  
11 *mits users to determine the following information:*

12 (1) *For each fiscal year, the total amount of Fed-*  
13 *eral funds that were obligated in each State, county*  
14 *or parish, congressional district, and municipality of*  
15 *the United States.*

16 (2) *For each fiscal year, the total amount of Fed-*  
17 *eral funds that were actually expended in each State,*  
18 *county or parish, congressional district, and munici-*  
19 *pality of the United States.*

20 (c) *CONFORMING REPEALS OF SUPERSEDED PROVI-*  
21 *SIONS.*—*Chapter 62 of subtitle V of title 31, United States*  
22 *Code, is repealed. The item relating to that chapter in the*  
23 *table of chapters at the beginning of subtitle V of such title*  
24 *is repealed.*

1 **SEC. 305. REPEAL OF FEDERAL FUNDING ACCOUNTABILITY**  
2 **AND TRANSPARENCY ACT OF 2006.**

3 *The Federal Funding Accountability and Trans-*  
4 *parency Act of 2006 (Public Law 109–282; 31 U.S.C. 6101*  
5 *note) is repealed.*

6 **SEC. 306. GOVERNMENT ACCOUNTABILITY OFFICE IM-**  
7 **PROVEMENT.**

8 *(a) AUTHORITY TO OBTAIN INFORMATION.—*

9 *(1) AUTHORITY TO OBTAIN RECORDS.—Section*  
10 *716 of title 31, United States Code, is amended in*  
11 *subsection (a)—*

12 *(A) by striking “(a)” and inserting “(2)”;*

13 *and*

14 *(B) by inserting after the section heading*  
15 *the following:*

16 *“(a)(1) The Comptroller General is authorized to ob-*  
17 *tain such agency records as the Comptroller General re-*  
18 *quires to discharge his duties (including audit, evaluation,*  
19 *and investigative duties), including through the bringing*  
20 *of civil actions under this section. In reviewing a civil ac-*  
21 *tion under this section, the court shall recognize the con-*  
22 *tinuing force and effect of the authorization in the pre-*  
23 *ceding sentence until such time as the authorization is re-*  
24 *pealed pursuant to law.”.*

25 *(2) COPIES.—Section 716(a) of title 31, United*  
26 *States Code, as amended by subsection (a), is further*

1        *amended in the second sentence of paragraph (2) by*  
2        *striking “inspect an agency record” and inserting*  
3        *“inspect, and make and retain copies of, an agency*  
4        *record”.*

5        *(b) ADMINISTERING OATHS.—Section 711 of title 31,*  
6        *United States Code, is amended by striking paragraph (4)*  
7        *and inserting the following:*

8                *“(4) administer oaths to witnesses when auditing*  
9                *and settling accounts and, with the prior express ap-*  
10                *proval of the Comptroller General, when investigating*  
11                *fraud or attempts to defraud the United States, or ir-*  
12                *regularity or misconduct of an employee or agent of*  
13                *the United States.”.*

14        *(c) ACCESS TO CERTAIN INFORMATION.—*

15                *(1) ACCESS TO CERTAIN INFORMATION.—Sub-*  
16                *chapter II of chapter 7 of title 31, United States*  
17                *Code, is amended by adding at the end the following:*

18        **“§ 721. Access to certain information**

19                *“(a) No provision of the Social Security Act, including*  
20                *section 453(l) of that Act (42 U.S.C. 653(l)), shall be con-*  
21                *strued to limit, amend, or supersede the authority of the*  
22                *Comptroller General to obtain any information or to in-*  
23                *spect or copy any record under section 716 of this title.*

24                *“(b) No provision of the Federal Food, Drug, and Cos-*  
25                *metic Act, including section 301(j) of that Act (21 U.S.C.*

1 331(j)), shall be construed to limit, amend, or supersede the  
2 authority of the Comptroller General to obtain any infor-  
3 mation or to inspect or copy any record under section 716  
4 of this title.

5 “(c) No provision of the Hart-Scott-Rodino Antitrust  
6 Improvements Act of 1976 (Public Law 94–435) and the  
7 amendments made by that Act shall be construed to limit,  
8 amend, or supersede the authority of the Comptroller Gen-  
9 eral to obtain any information or to inspect or copy any  
10 record under section 716 of this title, including with respect  
11 to any information disclosed to the Assistant Attorney Gen-  
12 eral of the Antitrust Division of the Department of Justice  
13 or the Federal Trade Commission for purposes of pre-merg-  
14 er review under section 7A of the Clayton Act (15 U.S.C.  
15 18a).

16 “(d)(1) The Comptroller General shall prescribe such  
17 policies and procedures as are necessary to protect from  
18 public disclosure proprietary or trade secret information  
19 obtained consistent with this section.

20 “(2) Nothing in this section shall be construed to—

21 “(A) alter or amend the prohibitions against the  
22 disclosure of trade secret or other sensitive informa-  
23 tion prohibited by section 1905 of title 18 and other  
24 applicable laws; or

1           “(B) affect the applicability of section 716(e) of  
2           this title, including the protections against unauthor-  
3           ized disclosure contained in that section, to informa-  
4           tion obtained consistent with this section.

5           “(e) Specific references to statutes in this section shall  
6           not be construed to affect access by the Government Account-  
7           ability Office to information under statutes that are not  
8           so referenced.”.

9           (2) *TECHNICAL AND CONFORMING AMEND-*  
10          *MENT.—The table of sections for chapter 7 of title 31,*  
11          *United States Code, is amended by inserting after the*  
12          *item relating to section 720 the following:*

          “721. Access to certain information.”.

13          (d) *AGENCY REPORTS.—Section 720(b) of title 31,*  
14          *United States Code, is amended—*

15                 (1) *in the matter preceding paragraph (1), by*  
16                 *inserting “or planned” after “action taken”; and*

17                 (2) *by striking paragraph (1) and inserting the*  
18                 *following:*

19                         “(1) *the Committee on Homeland Security and*  
20                         *Governmental Affairs of the Senate, the Committee on*  
21                         *Oversight and Government Reform of the House of*  
22                         *Representatives, the congressional committees with ju-*  
23                         *risdiction over the agency program or activity that is*  
24                         *the subject of the recommendation, and the Govern-*

1        *ment Accountability Office before the 61st day after*  
2        *the date of the report; and”.*

3        **SEC. 307. EFFECTIVE DATE.**

4        *This Act and the amendments made by this Act shall*  
5        *take effect on October 1, 2011.*

Union Calendar No. 174

112<sup>TH</sup> CONGRESS  
1<sup>ST</sup> Session

**H. R. 2146**

[Report No. 112-260]

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## **A BILL**

To amend title 31, United States Code, to require accountability and transparency in Federal spending, and for other purposes.

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OCTOBER 25, 2011

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed