

113TH CONGRESS
1ST SESSION

S. 994

To expand the Federal Funding Accountability and Transparency Act of 2006 to increase accountability and transparency in Federal spending, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MAY 21, 2013

Mr. WARNER (for himself and Mr. PORTMAN) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To expand the Federal Funding Accountability and Transparency Act of 2006 to increase 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 2013”.

6 **SEC. 2. PURPOSES.**

7 The purposes of this Act are to—

8 (1) expand the Federal Funding Accountability
9 and Transparency Act of 2006 by disclosing direct

1 Federal agency expenditures and linking Federal
2 contract, loan, and grant spending information to
3 programs of Federal agencies in order to enable tax-
4 payers and policy makers to track Federal spending
5 more effectively;

6 (2) provide consistent, reliable, and searchable
7 Government-wide spending data that is displayed ac-
8 curately for taxpayers and policy makers on
9 USASpending.gov;

10 (3) analyze Federal spending data to
11 proactively prevent waste, fraud, abuse, and im-
12 proper payments;

13 (4) simplify reporting for entities receiving Fed-
14 eral funds by streamlining reporting requirements
15 and reducing compliance costs while improving
16 transparency; and

17 (5) improve the quality of data submitted to
18 USASpending.gov by holding Federal agencies ac-
19 countable for the completeness and accuracy of the
20 data submitted.

1 **SEC. 3. AMENDMENTS TO THE FEDERAL FUNDING AC-**
2 **COUNTABILITY AND TRANSPARENCY ACT OF**
3 **2006.**

4 (a) IN GENERAL.—Section 2 of the Federal Funding
5 Accountability and Transparency Act of 2006 (31 U.S.C.
6 6101 note) is amended—

7 (1) in the section heading, by striking “**FULL**
8 **DISCLOSURE OF ENTITIES RECEIVING FED-**
9 **ERAL FUNDING**” and inserting “**DISCLOSURE OF**
10 **FEDERAL FUNDING**”;

11 (2) in subsection (a)—

12 (A) by redesignating paragraphs (2) and
13 (3) as paragraphs (3) and (7), respectively;

14 (B) by inserting after paragraph (1) the
15 following:

16 “(2) FEDERAL AGENCY.—The term ‘Federal
17 agency’ has the meaning given the term ‘Executive
18 agency’ under section 105 of title 5, United States
19 Code.”;

20 (C) by inserting after paragraph (3), as re-
21 designated by subparagraph (A), the following:

22 “(4) FEDERAL FUNDS.—The term ‘Federal
23 funds’ means any funds that are made available to
24 or expended by a Federal agency.

25 “(5) OBJECT CLASS.—The term ‘object class’
26 means the category assigned for purposes of the an-

1 nual budget of the President submitted under sec-
2 tion 1105(a) of title 31, United States Code, to the
3 type of property or services purchased by the Fed-
4 eral Government.

5 “(6) PROGRAM ACTIVITY.—The term ‘program
6 activity’ has the meaning given that term under sec-
7 tion 1115(h) of title 31, United States Code.”; and

8 (D) in paragraph (7), as redesignated by
9 subparagraph (A)—

10 (i) in subparagraph (B), by striking
11 “paragraph (2)(A)(i)” and inserting “para-
12 graph (3)(A)(i)”;

13 (ii) in subparagraph (C), by striking
14 “paragraph (2)(A)(ii)” and inserting
15 “paragraph (3)(A)(ii)”;

16 (3) in subsection (b)—

17 (A) in paragraph (1)—

18 (i) by striking “the Office of Manage-
19 ment and Budget” and inserting “the Sec-
20 retary of the Treasury” each place it ap-
21 pears;

22 (ii) by redesignating subparagraphs
23 (A) through (G) as clauses (i) through
24 (vii), respectively, and adjusting the mar-
25 gin accordingly;

1 (iii) by striking “for each Federal
2 award—” and inserting the following: “for
3 all Federal funds—

4 “(A) for each Federal agency, component
5 of a Federal agency, appropriations account,
6 program activity, and object class (including
7 any subcomponent of an object class), and other
8 accounts or data as appropriate—

9 “(i) the amount of budget authority
10 available;

11 “(ii) the amount obligated;

12 “(iii) the amount of outlays;

13 “(iv) the amount of any Federal funds
14 reprogrammed or transferred; and

15 “(v) the amount of expired and unex-
16 pired unobligated balances; and

17 “(B) for each Federal award—”; and

18 (iv) in subparagraph (B)(iii), as so
19 designated by this subparagraph, by insert-
20 ing “, which shall be assigned a unique
21 identifier,” after “information on the
22 award”;

23 (B) in paragraph (3)—

1 (i) by striking “Director of the Office
2 of Management and Budget” and inserting
3 “Secretary of the Treasury”; and

4 (ii) by striking “the Director may”
5 and inserting “the Secretary may”;

6 (C) in paragraph (4)—

7 (i) by striking “Director of the Office
8 of Management and Budget” and inserting
9 “Secretary of the Treasury”;

10 (ii) by striking “the Director upon”
11 and inserting “the Secretary upon”; and

12 (iii) by striking “the Director in” and
13 inserting “the Secretary in”; and

14 (D) by adding at the end the following:

15 “(5) APPLICATION OF DATA STANDARDS.—The
16 Secretary of the Treasury shall apply the data
17 standards established by the Secretary of the Treas-
18 ury under subsection (e) to all data collection, data
19 dissemination, and data publication required under
20 this section.

21 “(6) DATA FEED TO RECOVERY ACCOUNT-
22 ABILITY AND TRANSPARENCY BOARD.—The Sec-
23 retary of the Treasury shall provide the data de-
24 scribed in paragraph (1) to the Recovery Account-
25 ability and Transparency Board for inclusion in the

1 Recovery Operations Center described in subsection
2 (h).”;

3 (4) in subsection (c)—

4 (A) in paragraph (1)—

5 (i) in the matter preceding subpara-
6 graph (A), by striking “and Grants.gov”
7 and inserting “Grants.gov, the Payment
8 Automation Manager and Federal Infor-
9 mation Repository and other data or data-
10 bases from the Department of the Treas-
11 ury, the MAX Information System of the
12 Office of Management and Budget, and
13 other data from Federal agencies collected
14 and identified by the Office of Manage-
15 ment and Budget”;

16 (ii) in subparagraph (B), by adding
17 “and” at the end; and

18 (iii) by adding at the end the fol-
19 lowing:

20 “(C) specify such search shall be confined
21 to Federal funds;”;

22 (B) in paragraph (2), by inserting “the
23 Payment Automation Manager and Federal In-
24 formation Repository and other data or data-
25 bases from the Department of the Treasury, the

1 MAX Information System of the Office of Man-
2 agement and Budget, other data from Federal
3 agencies collected and identified by the Office of
4 Management and Budget,” after “Grants.gov
5 website,”;

6 (C) in paragraph (4)—

7 (i) by striking “shall be updated not
8 later” and inserting the following: “shall
9 be updated—

10 “(A) not later”; and

11 (ii) by adding at the end the fol-
12 lowing:

13 “(B) not less than once each quarter with
14 information relating to Federal funds;”;

15 (D) in paragraph (5)—

16 (i) by inserting “Federal funds and”
17 before “Federal awards” the first place it
18 appears;

19 (ii) by striking “subsection
20 (a)(2)(A)(i) and those described in sub-
21 section (a)(2)(A)(ii)” and inserting “sub-
22 section (a)(3)(A)(i) and those described in
23 subsection (a)(3)(A)(ii)”;

24 (iii) by striking the period at the end
25 and inserting a semicolon; and

1 (E) by adding at the end the following:

2 “(6) shall have the ability to aggregate data for
3 the categories described in paragraphs (1) through
4 (5) without double-counting data; and

5 “(7) shall permit all information published
6 under this section to be downloaded in bulk.”;

7 (5) by redesignating subsections (e), (f), and
8 (g) as subsections (i), (j), and (k), respectively; and

9 (6) by inserting after subsection (d) the fol-
10 lowing:

11 “(e) DEPARTMENT OF THE TREASURY REQUIRE-
12 MENTS.—

13 “(1) DATA STANDARDS.—

14 “(A) IN GENERAL.—The Secretary of the
15 Treasury, in consultation with the Director of
16 the Office of Management and Budget, the Ad-
17 ministrator of General Services, and the heads
18 of Federal agencies, shall establish Government-
19 wide financial data standards for Federal
20 funds, which shall—

21 “(i) include common data elements,
22 such as codes, unique award identifiers,
23 and fields, for financial and payment infor-
24 mation required to be reported by Federal
25 agencies and entities receiving Federal

1 funds, including identifiers for Federal
2 awards and entities receiving Federal
3 awards;

4 “(ii) to the extent reasonable and
5 practicable, ensure interoperability and in-
6 corporate—

7 “(I) common data elements de-
8 veloped and maintained by an inter-
9 national voluntary consensus stand-
10 ards body, as defined by the Office of
11 Management and Budget, such as the
12 International Organization for Stand-
13 ardization;

14 “(II) common data elements de-
15 veloped and maintained by Federal
16 agencies with authority over con-
17 tracting and financial assistance, such
18 as the Federal Acquisition Regulatory
19 Council; and

20 “(III) common data elements de-
21 veloped and maintained by accounting
22 standards organizations; and

23 “(iii) include data reporting standards
24 that—

1 “(I) incorporate a widely accept-
2 ed, nonproprietary, searchable, plat-
3 form-independent computer-readable
4 format;

5 “(II) be consistent with and im-
6 plement applicable accounting prin-
7 ciples;

8 “(III) be capable of being contin-
9 ually upgraded as necessary;

10 “(IV) are structured to specifi-
11 cally support the reporting of financial
12 and performance-related data, such as
13 that any data produced, regardless of
14 reporting need or software used for
15 creation or consumption, is consistent
16 and comparable across reporting situ-
17 ations;

18 “(V) establish, for each data
19 point, a standard method of conveying
20 the reporting period, reporting entity,
21 unit of measure, and other associated
22 attributes; and

23 “(VI) incorporate nonproprietary
24 standards in effect on the date of en-

1 actment of the Digital Accountability
2 and Transparency Act of 2013.

3 “(B) DEADLINES.—

4 “(i) GUIDANCE.—The Secretary of
5 the Treasury, in consultation with the Di-
6 rector of the Office of Management and
7 Budget, shall issue guidance on the data
8 standards established under subparagraph
9 (A) to Federal agencies not later than 1
10 year after the date of enactment of the
11 Digital Accountability and Transparency
12 Act of 2013.

13 “(ii) WEBSITE.—Not later than 1
14 year after the date on which the guidance
15 under clause (i) is issued, the Director of
16 the Office of Management and Budget
17 shall ensure that the website required
18 under this section makes data publically
19 available in accordance with the data
20 standards established under subparagraph
21 (A).

22 “(iii) AGENCIES.—Not later than 180
23 days after the date on which the guidance
24 under clause (i) is issued, each Federal
25 agency shall collect, report, and maintain

1 data in accordance with the data standards
2 established under subparagraph (A).

3 “(C) CONSULTATION.—The Secretary of
4 the Treasury shall consult with public and pri-
5 vate stakeholders in establishing data standards
6 under this paragraph.

7 “(2) IMPROPER PAYMENT PREVENTION.—

8 “(A) IN GENERAL.—The Secretary of the
9 Treasury, in consultation with the heads and
10 Inspectors General of Federal agencies, shall
11 use the data to which the data standards estab-
12 lished under paragraph (1) apply and other
13 available data (including available data from
14 State and local governments) to detect, prevent,
15 and recover improper payments through pre-
16 award, post-award pre-payment, and post-pay-
17 ment analysis, which shall include analysis and
18 investigations incorporating—

19 “(i) review and data matching of pay-
20 ments and beneficiary enrollment lists of
21 State programs carried out using Federal
22 funds for the purposes of identifying eligi-
23 bility duplication, residency ineligibility,
24 duplicate payments, or other potential im-
25 proper payment issues;

1 “(ii) review of multiple Federal agen-
2 cies and programs for which comparison of
3 data could show payment duplication; and

4 “(iii) review of other information the
5 Secretary of the Treasury determines are
6 effective, which may include investigation
7 or review of information from multiple
8 Federal agencies or programs.

9 “(B) REPORT.—Not later than 180 days
10 after the date of enactment of the Digital Ac-
11 countability and Transparency Act of 2013, the
12 Secretary of the Treasury shall submit to Con-
13 gress a report, which may be included as part
14 of another report submitted to Congress, which
15 shall include a description of—

16 “(i) the implementation of the fraud
17 prevention efforts described under sub-
18 paragraph (A); and

19 “(ii) the metrics used in determining
20 whether the fraud prevention efforts have
21 reduced, or contributed to the reduction of,
22 improper payments or improper awards.

23 “(3) IMPROVEMENTS TO ACCESS TO DATA.—

1 “(A) IN GENERAL.—In order to carry out
2 this Act, upon request by the Secretary of the
3 Treasury—

4 “(i) the Commissioner of Social Secu-
5 rity shall make available the Social Secu-
6 rity earnings information of a living or de-
7 ceased employee;

8 “(ii) the Director of the Bureau of
9 Prisons shall make available information
10 relating to Federal prisoners; and

11 “(iii) the Secretary of Housing and
12 Urban Development shall make available
13 information in the Credit Alert Verification
14 System of the Department of Housing and
15 Urban Development.

16 “(B) USE AND PROTECTION OF INFORMA-
17 TION.—The Secretary of the Treasury—

18 “(i) may only use information ob-
19 tained under subparagraph (A) to assist in
20 Federal debt collection and in the preven-
21 tion, identification or recovery of improper
22 payments; and

23 “(ii) shall ensure that data to which
24 the data standards established under para-
25 graph (1) apply is adequately protected

1 and collected in a manner consistent with
2 privacy protections provided for by law.

3 “(f) CONSOLIDATED RECIPIENT FINANCIAL RE-
4 PORTS.—The Director of the Office of Management and
5 Budget shall—

6 “(1) review the financial reporting required by
7 Federal agencies for Federal award recipients to re-
8 duce duplicative financial reporting and compliance
9 costs for recipients;

10 “(2) request input from Federal award recipi-
11 ents to reduce duplicative financial reporting, espe-
12 cially from State and local governments and insti-
13 tutes of higher education;

14 “(3) not later than 1 year after the date of en-
15 actment of the Digital Accountability and Trans-
16 parency Act of 2013, provide instructions to the
17 heads of Federal agencies regarding how to simplify
18 the reporting requirements for Federal award recipi-
19 ents to reduce duplicative reporting and reports to
20 reduce compliance costs, as appropriate; and

21 “(4) not later than 18 months after the date of
22 enactment of the Digital Accountability and Trans-
23 parency Act of 2013, submit to Congress a report
24 regarding any legislative action required to stream-

1 line the reporting requirements for Federal award
2 recipients.

3 “(g) ACCOUNTABILITY FOR FEDERAL FUNDING.—

4 “(1) IN GENERAL.—Not later than 1 year after
5 the date of enactment of the Digital Accountability
6 and Transparency Act of 2013, and every 2 years
7 thereafter until the date that is 6 years after such
8 date of enactment, the Inspector General of each
9 Federal agency, in consultation with the Comptroller
10 General of the United States, shall review a sam-
11 pling of the spending data submitted under this Act
12 by the Federal agency and shall submit to Congress
13 and make publically available a report in on the
14 completeness, timeliness, quality, and accuracy of
15 the data sampled and the implementation and use of
16 consistent data standards by the Federal agency.

17 “(2) COMPTROLLER GENERAL.—

18 “(A) IN GENERAL.—Not later than 2 years
19 after the date of enactment of the Digital Ac-
20 countability and Transparency Act of 2013, and
21 every 2 years thereafter until the date that is
22 6 years after such date of enactment, and after
23 review of the reports submitted under para-
24 graph (1), the Comptroller General of the
25 United States shall submit to Congress and

1 make publically available a report on the data
2 completeness, timeliness, quality, and accuracy
3 of the data submitted under this Act by each
4 Federal agency and the implementation and use
5 of consistent data standards by each Federal
6 agency.

7 “(B) RANKING.—The Comptroller General
8 of the United States shall make available a
9 ranking of Federal agencies regarding data
10 quality, accuracy, and compliance with this Act.

11 “(h) RECOVERY ACCOUNTABILITY AND TRANS-
12 PARENCY BOARD.—

13 “(1) RESOURCES AND MECHANISMS.—The Re-
14 covery Accountability and Transparency Board shall
15 develop and test information technology resources
16 and oversight mechanisms to enhance the trans-
17 parency of, and detect and remediate waste, fraud,
18 and abuse in, Federal spending for Inspectors Gen-
19 eral.

20 “(2) WEBSITE.—The Recovery Accountability
21 and Transparency Board shall maintain a website
22 informing the public of the activities of the Recovery
23 Accountability and Transparency Board to identify
24 waste, fraud, and abuse and increase transparency

1 of Federal spending to provide analytical support for
2 Inspectors General.

3 “(3) RECOVERY OPERATIONS CENTER.—The
4 Recovery Accountability and Transparency Board
5 shall establish and maintain a Recovery Operations
6 Center as a governmentwide Internet-based data ac-
7 cess system to carry out the functions described in
8 paragraph (4).

9 “(4) FUNCTIONS OF THE RECOVERY OPER-
10 ATIONS CENTER.—The functions described in this
11 paragraph are the following:

12 “(A) IN GENERAL.—The Recovery Oper-
13 ations Center shall incorporate—

14 “(i) all information described in sub-
15 section (b)(1);

16 “(ii) other information maintained by
17 Federal, State, local, and foreign govern-
18 ment agencies; and

19 “(iii) other commercially and publicly
20 available information.

21 “(B) SPECIFIC FUNCTIONS.—The Recovery
22 Operations Center shall be designed and oper-
23 ated to carry out the following functions:

24 “(i) Combine information described in
25 subsection (b)(1) with other compilations

1 of information, including those listed in
2 subparagraph (A).

3 “(ii) Permit Inspectors General, in
4 accordance with applicable law, to detect
5 and remediate waste, fraud, and abuse.”.

6 **SEC. 4. PILOT PROGRAM TO EVALUATE CONSOLIDATED RE-**
7 **CIPIENT REPORTING.**

8 (a) IN GENERAL.—Not later than 90 days after the
9 date of enactment of this Act, the Recovery Accountability
10 and Transparency Board, in consultation with the Sec-
11 retary of the Treasury and the Director of the Office of
12 Management, shall establish a pilot program relating to
13 reporting by recipients of Federal funds (in this section
14 referred to as the “pilot program”) for the purpose of in-
15 creasing financial transparency to—

- 16 (1) display the full cycle of Federal funds;
17 (2) improve the accuracy of Federal financial
18 data; and
19 (3) develop recommendations for reducing re-
20 porting required of recipients of Federal funds by
21 consolidating and automating financial reporting re-
22 quirements across the Federal Government.

23 (b) REQUIREMENTS.—The pilot program shall—

1 (1) include recipients that collectively receive
2 not less than \$1,000,000,000 in Federal funds each
3 fiscal year;

4 (2) include recipients that receive Federal funds
5 under multiple programs across multiple agencies;
6 and

7 (3) include recipients that collectively receive
8 Federal funds under contracts, grants, and sub-
9 awards.

10 (c) REPORTING AND EVALUATION REQUIRE-
11 MENTS.—Each recipient of Federal funds participating in
12 the pilot program shall submit to the Recovery Account-
13 ability and Transparency Board reports on the finances
14 of the selected Federal awards.

15 (d) PUBLICATION OF INFORMATION.—All the infor-
16 mation collected by the Recovery Accountability and
17 Transparency Board under the pilot program shall be
18 made publicly available and searchable on the website es-
19 tablished under section 2 of the Federal Funding Account-
20 ability and Transparency Act of 2006 (31 U.S.C. 6101
21 note).

22 (e) TERMINATION.—The pilot program shall termi-
23 nate on the date that is 3 years after the date on which
24 the Recovery Accountability and Transparency Board es-
25 tablishes the pilot program.

1 (f) REPORT TO CONGRESS.—Not later than 90 days
2 after the date on which the pilot program terminates
3 under subsection (e), the Recovery Accountability and
4 Transparency Board shall submit to the Committee on
5 Homeland Security and Governmental Affairs and the
6 Committee on the Budget of the Senate and the Com-
7 mittee on Oversight and Government Reform and the
8 Committee on the Budget of the House of Representatives
9 a report on the pilot program, which shall include—

10 (1) a description of financial data collected
11 under the pilot program, the accuracy of the data
12 provided, and the cost to collect the data from re-
13 cipients; and

14 (2) recommendations for—

15 (A) consolidating some or all aspects of
16 Federal financial reporting to reduce the costs
17 to recipients of Federal funds;

18 (B) automating some or all aspects of Fed-
19 eral financial reporting to increase efficiency
20 and reduce the costs to recipients of Federal
21 funds; and

22 (C) improving financial transparency.

1 **SEC. 5. CLASSIFIED AND PROTECTED INFORMATION.**

2 Section 3 of the Federal Funding Accountability and
3 Transparency Act of 2006 (31 U.S.C. 6101 note) is
4 amended to read as follows:

5 **“SEC. 3. CLASSIFIED AND PROTECTED INFORMATION.**

6 “Nothing in this Act shall require the disclosure to
7 the public or to any person without an identifiable need
8 to know—

9 “(1) information protected under section 552 of
10 title 5, United States Code (commonly known as the
11 ‘Freedom of Information Act’); or

12 “(2) information protected under section 552a
13 of title 5, United States Code (commonly known as
14 the ‘Privacy Act of 1974’), or section 6103 of the
15 Internal Revenue Code of 1986.”.

16 **SEC. 6. EXPANDING ACCESS BY THE SECRETARY OF THE**
17 **TREASURY TO THE NATIONAL DIRECTORY OF**
18 **NEW HIRES.**

19 Section 453(j)(9) of the Social Security Act (42
20 U.S.C. 653(j)(9)) is amended—

21 (1) in the paragraph heading, by inserting
22 “AND IN THE PREVENTION, IDENTIFICATION, AND
23 RECOVERY OF IMPROPER PAYMENTS” after “COL-
24 LECTION”;

25 (2) in subparagraph (A)—

1 (A) in the matter preceding clause (i), by
2 striking “with respect to persons—” and insert-
3 ing “to assist in Federal debt collection and in
4 the prevention, identification, or recovery of im-
5 proper payments with respect to—”;

6 (B) by striking “who owe” and inserting
7 the following: “persons—

8 “(I) who owe”;

9 (C) by striking “31 U.S.C. 3711(g).” and
10 inserting “section 3711(g) of title 31, United
11 States Code; or”;

12 (D) redesignating clause (ii) as subclause
13 (II), and adjusting the margin accordingly; and

14 (E) by adding at the end the following:

15 “(ii) persons—

16 “(I) who receive a payment the
17 head of a Federal executive, judicial,
18 or legislative agency certifies is under
19 review to determine the eligibility of
20 the person to receive the payment; or

21 “(II) whose eligibility, or con-
22 tinuing eligibility, to participate in a
23 program of the Federal Government
24 (including a program administered by

1 a State or local government) is being
2 reviewed.”;

3 (3) in subparagraph (B), by striking “to im-
4 prove collection of the debt” and inserting “for the
5 purposes”;

6 (4) in subparagraph (D), by striking “of col-
7 lecting the debt”;

8 (5) in subparagraph (E)—

9 (A) in clause (i), by striking “of collecting
10 the debt”;

11 (B) in clause (ii), by inserting “and to a
12 Federal, State, or local agency in connection
13 with preventing, identifying, or recovering im-
14 proper payments as described in subparagraph
15 (A)” before the period at the end;

16 (C) in clause (iv)(II), by striking “de-
17 scribed in subparagraph (A),” and all that fol-
18 lows and inserting “, in connection with a pur-
19 pose described in subparagraph (A), to a con-
20 tractor or agent of either Secretary, to the Fed-
21 eral agency (including any contractor or agent
22 of the Federal agency) that referred a debt to
23 the Secretary of the Treasury for collection, or
24 to a Federal, State, or local agency (including
25 any contractor or agent of any such agency) for

1 purposes of preventing, identifying, or recover-
2 ering improper payments, subject to the condi-
3 tions in clause (iii) and such additional condi-
4 tions as agreed by the Secretaries.”; and

5 (D) in clause (v), by striking “collecting
6 the debt” and inserting “the purposes”; and

7 (6) in subparagraph (F), by adding at the end
8 the following: “The Secretary of the Treasury shall
9 reimburse the Secretary for any costs attributable to
10 the prevention, identification, or recovery of im-
11 proper payments out of any appropriation available
12 to the Secretary of the Treasury for this purpose.”.

13 **SEC. 7. AMERICAN RECOVERY AND REINVESTMENT ACT OF**
14 **2009 AMENDMENTS.**

15 Title XV of division A of the American Recovery and
16 Reinvestment Act of 2009 (Public Law 111–5; 123 Stat.
17 286) is amended—

18 (1) in section 1501, by striking paragraph (4)
19 and inserting the following:

20 “(4) COVERED FUNDS.—The term ‘covered
21 funds’—

22 “(A) except as provided in subparagraph
23 (B), means any funds that are expended or ob-
24 ligated from appropriations made under this
25 Act; and

1 “(B) for purposes of sections 1522 and
2 1524, means funds that are expended or obli-
3 gated by an agency from appropriations made
4 under this or any other Act.”;

5 (2) in section 1512, by adding at the end the
6 following:

7 “(i) EXPIRATION.—The requirements under this sec-
8 tion shall terminate on September 30, 2013.”;

9 (3) in section 1523, by adding at the end the
10 following:

11 “(d) EXPIRATION.—The requirements under this sec-
12 tion shall terminate on September 30, 2013.”;

13 (4) in section 1526, by adding at the end the
14 following:

15 “(e) EXPIRATION.—The requirements under this sec-
16 tion shall terminate on September 30, 2013.”; and

17 (5) in section 1530, by striking “September 30,
18 2013,” and inserting “September 30, 2017.”.

19 **SEC. 8. DISASTER RELIEF APPROPRIATIONS ACT OF 2013**
20 **AMENDMENTS.**

21 Section 904(d) of division A of the Disaster Relief
22 Appropriations Act of 2013 (Public Law 113–2; 127 Stat.
23 18) is amended in section 904(d)—

24 (1) by striking “for purposes related to the im-
25 pact of Hurricane Sandy”;

1 (2) by striking “related to the impact of Hurri-
2 cane Sandy” after “receiving appropriations”; and

3 (3) by striking “related to funds appropriated
4 for the impact of Hurricane Sandy” after “on its ac-
5 tivities”.

6 **SEC. 9. EXECUTIVE AGENCY ACCOUNTING AND OTHER FI-**
7 **NANCIAL MANAGEMENT REPORTS AND**
8 **PLANS.**

9 Section 3512(a) of title 31, United States Code, is
10 amended—

11 (1) in paragraph (1), by inserting “and make
12 available on the website described under section
13 1122” after “appropriate committees of Congress”;

14 (2) in paragraph (3)(B)(vi), by inserting “, sys-
15 tem development, financial management workforce
16 development, related risk assessment and mitigation
17 for the Federal Government as a whole, related risk
18 assessment and mitigation for executive agencies,
19 development of capacity to prevent and detect
20 fraud,” after “equipment acquisitions”; and

21 (3) in paragraph (4), by adding at the end the
22 following:

23 “(C) Not later than 90 days after the date of enact-
24 ment of the Digital Accountability and Transparency Act
25 of 2013, and every 90 days thereafter, the Director shall

1 make available on the website described under section
2 1122 a report regarding—

3 “(i) specific goals for the most recent full fiscal
4 year, the fiscal year during which the report is sub-
5 mitted, and the fiscal year following the year during
6 which the report is submitted that are necessary
7 steps toward implementing the Federal Funding Ac-
8 countability and Transparency Act of 2006 (31
9 U.S.C. 6101 note) fully and in an effective, efficient,
10 and accurate manner; and

11 “(ii) the status and progress achieved toward
12 each goal described in clause (i), including any
13 changes to the cost, schedule, or performance base-
14 lines of achieving each goal, using earned value man-
15 agement where appropriate.”.

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