

TAXPAYERS RIGHT-TO-KNOW ACT

OCTOBER 20, 2015.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. CHAFFETZ, from the Committee on Oversight and Government Reform, submitted the following

R E P O R T

[To accompany H.R. 598]

[Including cost estimate of the Congressional Budget Office]

The Committee on Oversight and Government Reform, to whom was referred the bill (H.R. 598) To provide taxpayers with an annual report disclosing the cost and performance of Government programs and areas of duplication among them, and for other purposes, having considered the same, report favorably thereon with an amendment and recommend that the bill as amended do pass.

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The amendment is as follows:

Strike all after the enacting clause and insert the following:

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Taxpayers Right-To-Know Act”.

**SEC. 2. INVENTORY OF GOVERNMENT PROGRAMS.**

(a) IN GENERAL.—Section 1122(a) of title 31, United States Code, is amended—

(1) by redesignating paragraphs (1) and (2) as paragraphs (2) and (3), respectively;

(2) by inserting before paragraph (2), as so redesignated, the following:

“(1) DEFINITION OF PROGRAM.—For purposes of this subsection, the term ‘program’ means an organized set of activities by 1 or more agencies directed toward a common purpose or goal.”;

(3) in paragraph (2), as so redesignated—

(A) by striking “IN GENERAL.—Not later than October 1, 2012, the Office of Management and Budget shall” and inserting “WEBSITE AND PROGRAM INVENTORY.—The Director of the Office of Management and Budget shall”;

(B) by striking subparagraph (C) and inserting the following:

“(C) include on the website—

“(i) a program inventory that shall identify each program of the Federal Government for which there is more than \$1,000,000 in annual budget authority, which shall include—

“(I) any activity that is commonly referred to as a program by a Federal agency in communications with Congress, including any activity identified as a program in a budget request;

“(II) any activity that is commonly referred to as a program by a Federal agency in communications with the public, including each program for which financial awards are made on a competitive basis; and

“(III) any activity referenced in law as a program after June 30, 2018; and

“(ii) for each program identified in the program inventory, the information required under paragraph (3).”;

(4) in paragraph (3), as so redesignated—

(A) in the matter preceding subparagraph (A), by striking “described under paragraph (1)” and inserting “identified in the program inventory required under paragraph (2)”;

(B) by striking subparagraph (C);

(C) by redesignating subparagraph (B) as subparagraph (D);

(D) by striking subparagraph (A) and inserting the following:

“(A) an identification of the program activities that are aggregated, disaggregated, or consolidated as part of identifying programs;

“(B) for each program activity described in subparagraph (A), the amount of funding for the current fiscal year and previous 2 fiscal years;

“(C) to the maximum extent practicable, the amount of funding for each program, determined using the pro rata share of the program activities that are aggregated, disaggregated, or consolidated as part of identifying programs; ;

(E) in subparagraph (D), as so redesignated, by striking “and” at the end; and

(F) by adding at the end the following:

“(E) an identification of the statutes that authorize the program and any major regulations specific to the program;

“(F) for any program that provides grants or other financial assistance to individuals or entities, for the most recent fiscal year—

“(i) a description of the individuals served by the program and beneficiaries who received financial assistance under the program, including an estimate of the number of individuals and beneficiaries, to the extent practicable;

“(ii) for each program for which the head of an agency determines it is not practicable to provide an estimate of the number of individuals and beneficiaries served by the program—

“(I) an explanation of why data regarding the number of such individuals and beneficiaries cannot be provided; and

“(II) a discussion of the measures that could be taken to gather the data required to provide such an estimate; and

“(iii) a description of—

“(I) the Federal employees who administer the program, including the number of full-time equivalents with a pro rata estimate for full-time equivalents associated with multiple programs; and

“(II) other individuals whose salary is paid in part or full by the Federal Government through a grant, contract, cooperative agreement, or another form of financial award or assistance who admin-

ister or assist in any way in administering the program, including the number of full-time equivalents, to the extent practicable;

“(G) links to any evaluation, assessment, or program performance reviews by the agency, an Inspector General, or the Government Accountability Office (including program performance reports required under section 1116) released during the preceding 5 years; and

“(H) to the extent practicable, financial and other information for each program activity required to be reported under the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note).”; and

(5) by adding at the end the following:

“(4) ARCHIVING.—After the end of each fiscal year, the Director of the Office of Management and Budget shall archive and preserve the information included in the program inventory required under paragraph (2) relating to that fiscal year.”.

(b) EXPIRED GRANT FUNDING.—Not later than February 1 of each fiscal year, the Director of the Office of Management and Budget shall publish on a public website the total amount of undisbursed grant funding remaining in grant accounts for which the period of availability to the grantee has expired.

### SEC. 3. GUIDANCE AND IMPLEMENTATION.

(a) GUIDANCE.—Not later than June 30, 2017, the Director of the Office of Management and Budget—

(1) shall prescribe guidance to implement this Act, and the amendments made by this Act;

(2) shall issue guidance to agencies to identify how the program activities used for reporting under the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) are associated with programs identified in the program inventory required under section 1122(a)(2)(C)(i) of title 31, United States Code, as amended by subsection (a);

(3) may issue guidance to agencies to ensure that the programs identified in the program inventory required under section 1122(a)(2)(C)(i) of title 31, United States Code, as amended by subsection (a), are presented at a similar level of detail across agencies and are not duplicative or overlapping; and

(4) may, based on an analysis of the costs of implementation, and after submitting to Congress a notification of the action by the Director—

(A) exempt from the requirements under section 1122(a) of title 31, United States Code, an agency that—

(i) is not listed in section 901(b) of title 31, United States Code; and

(ii) for the fiscal year during which the exemption is made, has budget authority (as defined in section 3 of the Congressional Budget Act of 1974 (2 U.S.C. 622)) of not more than \$10,000,000; and

(B) extend the implementation deadline under subsection (b) by not more than 1 year.

(b) IMPLEMENTATION.—This Act, and the amendments made by this Act, shall be implemented not later than June 30, 2018.

## COMMITTEE STATEMENT AND VIEWS

### PURPOSE AND SUMMARY

H.R. 598, the Taxpayers Right-to-Know Act, expands the Government Performance and Results Act Modernization Act (GPRAMA) to provide more information about cost and performance of federal programs online, such as program activities, funding amounts, performance information on awards or other financial assistance, and program evaluations conducted by the U.S. Government Accountability Office (GAO), the Inspectors General, or the agency in the past five years. H.R. 598 also establishes a definition for a federal program.

### BACKGROUND AND NEED FOR LEGISLATION

Taxpayers are owed straightforward and relevant federal program information which will allow them to understand how tax dollars are spent and what efforts the government engages in on their behalf. Performance information is necessary to understand

the efficacy of each dollar spent. Congress has made several attempts to shed light on wasteful and duplicative programs and increase information about federal program performances, but many of these efforts have fallen short of fully reaching the intended outcome of the enacted laws.<sup>1</sup>

The Government Performance and Results Act of 1993 (GPRA) marked a watershed in federal management.<sup>2</sup> For the first time, agencies were required to set goals and measure performance and the Office of Management and Budget (OMB) was directed to produce annual reports on agency performance.<sup>3</sup> With the advent of an integrated digital age, Congress recognized the need to further increase the accessibility and scope of agency performance information and measurements, leading to the passage of the GPRA Modernization Act of 2010 (GPRAMA), legislation that originated within the Committee on Oversight and Government Reform.<sup>4</sup> GPRAMA required federal agencies to identify priority goals and measure progress toward meeting those goals. In addition, GPRAMA required OMB to publish a comprehensive inventory of all federal programs to a central government-wide website.

In 2010, Senator Coburn added to a bill raising the federal debt limit an amendment requiring the GAO to report on duplication and overlap across the federal government.<sup>5</sup> Consequently, GAO has submitted five annual reports to Congress identifying specific areas of duplication and ways to realize cost savings.<sup>6</sup> The Committee has held hearings on each of GAO's reports on duplication.

Since 2011, GAO has identified more than 200 areas of duplication and potential cost savings.<sup>7</sup> Due to efforts made to address some of these areas, the Federal government has realized over \$20 billion in financial benefits over the last four years.<sup>8</sup> If more work is done, GAO estimates that the Federal government could save an additional \$80 billion. While GAO's recommendations are a start toward making government more efficient and cost effective, government agencies are uniquely positioned to also assume responsibility for identifying unnecessary duplication.

The intended effects of GPRA and GPRAMA have yet to be fully realized.<sup>9</sup> In October 2014, GAO issued a report on the administration's development of a federal program inventory, as required under GPRAMA.<sup>10</sup> GAO described the inventory as "not a useful tool" and found "the approach used by the Office of Management and Budget and agencies has not led to the inventory of all federal

<sup>1</sup> Government Accountability Office (GAO) Report *GAO-15-83 Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories* (October 31, 2014).

<sup>2</sup> Congressional Research Service (CRS) *Changes to the Government Performance and Results Act (GPRA): Overview of the New Framework of Products and Processes* R42379, (February 29, 2012).

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> Pub. L. No. 111-139, § 21, 124 Stat. 29 (2010).

<sup>6</sup> Government Accountability Office (GAO) Report *GAO-15-404SP 2015 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*. (April 14, 2015).

<sup>7</sup> Government Accountability Office (GAO) Report *GAO-15-523T Testimony Before the H. Comm. on Oversight and Gov't Reform Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits* (April 14, 2015).

<sup>8</sup> *Id.*

<sup>9</sup> Government Accountability Office (GAO) Report *GAO-15-83 Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories*, highlights page (October 31, 2014).

<sup>10</sup> *Id.*

programs, along with related budget and performance information, envisioned in the GPRA Modernization Act.”<sup>11</sup>

The failure to effectively create a program inventory is largely due to inconsistent definitions of what constitutes a program.<sup>12</sup> Under GPRAMA, OMB was required to issue guidance that ensured program information was provided in a way that presents a coherent picture of all Federal programs.<sup>13</sup> Using an “iterative approach” to implement program inventory requirements, OMB determined a one-size fits all approach would not work and chose not to set a superseding definition of program.<sup>14</sup> As a result, agencies used a variety of inconsistent definitions to determine what constituted a program for the purpose of the program inventory, which limited usefulness and comparability within agencies and government-wide.<sup>15</sup> OMB also chose not to include a requirement for agencies to present budget information at the program level, despite this being a requirement of GPRAMA.<sup>16</sup>

To better identify duplicative and unnecessary programs, GPRAMA directed federal agencies to demonstrate how programs contribute to agency goals. However, some agencies either completely omitted or only partially provided evidence to support their assessment.<sup>17</sup> Furthermore, no agency sought out external stakeholders for consultation on program inventories. Consultation with stakeholders, such as Congress, state and local governments, and third party service providers, would have helped to ensure that the information provided in the inventories was useful to stakeholder decision-making.<sup>18</sup>

H.R. 598 addresses these issues by amending GPRAMA to require distinct parameters and expectations for the program inventory catalog. H.R. 598 sets a definition for federal program, making the reporting requirement uniform across all federal agencies. To ensure the expediency and success of H.R. 598, the Director of OMB is required to issue implementation guidance.

#### LEGISLATIVE HISTORY

H.R. 598, the Taxpayers Right-To-Know Act, was introduced by Congressman Tim Walberg (R-MI) on January 28, 2015 and referred to the Committee on Oversight and Government Reform. On July 22, 2015, the Committee on Oversight and Government Reform ordered H.R. 598 favorably reported, with an amendment in the nature of a substitute offered by Congressman Walberg.

The companion bill, S. 282, was introduced by Senator James Lankford (R-OK) on January 28, 2015 and referred to the Senate Committee on Homeland Security and Governmental Affairs. On June 25, 2015, the Committee on Homeland Security and Governmental Affairs ordered S. 282 favorably reported, with an amendment in the nature of a substitute offered by Senator Ron Johnson (R-WI).

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> 31 U.S.C. § 1122(d).

<sup>14</sup> OMB, Circular No. A-11, p. 6, § 280.3 (2012); Government Accountability Office (GAO) Report GAO-15-83 *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories*, highlights page 1 (October 31, 2014).

<sup>15</sup> *Id.* at 11.

<sup>16</sup> *Id.* at 19.

<sup>17</sup> *Id.* at 21-22.

<sup>18</sup> *Id.* at 26.

In the 113th Congress, then-Representative Lankford introduced H.R. 1423, the Taxpayers Right-to-Know Act. The bill was referred to the Oversight and Government Reform Committee. H.R. 1423 was reported favorably by the Committee on July 24, 2013 and passed the House on February 25, 2014 by voice vote. The bill was referred to the Senate Committee on Homeland and Governmental Affairs. No further action was taken.

On March 12, 2014, Senator Tom Coburn (R-OK) introduced S. 2113, the Taxpayers Right-To-Know Act of 2014, which was referred to the Senate Committee on Homeland Security and Governmental Affairs. On May 21, 2014, the Committee reported the bill favorably. No further action was taken.

In the 112th Congress, the Taxpayers Right-To-Know Act was introduced by Representative James Lankford as H.R. 3609 on December 8, 2011. The bill was referred to the Committee on Oversight and Government Reform. A companion bill, S. 1957, was introduced by Senator Tom Coburn on December 7, 2011. S. 1957 was referred to the Senate Homeland Security and Governmental Affairs Committee. No further action was taken on either bill.

#### SECTION-BY-SECTION

##### *Section 1. Short title*

Designates the short title of the bill as the “Taxpayers Right-to-Know Act”.

##### *Section 2. Inventory of Government Programs*

Requires the Office of Management and Budget (OMB) to publish a government-wide program inventory and detailed program-level information to a website. The program inventory will include programs, defined as an organized set of activities directed toward a common purpose or goal that exceed \$1 million in budget authority, including any activity commonly referred to as a program or referenced in law as a program.

Requires publication of the following information for each program in the inventory:

- Aggregated, disaggregated, or consolidated program activities;
- Funding for each program activity for current and prior two fiscal years;
- Funding for each program determined using the pro rata share of the program activities that are aggregated, disaggregated or consolidated, to the maximum extent practicable;
- Statutes that authorize the program;
- Major regulations specific to the program;
- Information pertaining to grants or other financial assistance distributed by the program, including;
  - Information about the individuals served by the program, including an estimate, to the extent practicable;
  - If the agency determines information about individuals served by the program is not available, information about why no data is available and how to gather data;
  - The number of full-time equivalent employees who administer the program and other individuals whose salary

is paid in part or in full by the government including through a grant or contract;

- Links to evaluations or reviews by the agency, Inspector General or the Government Accountability Office released during the prior five years; and
- Information required under the Federal Funding Accountability and Transparency Act (FFATA).

Requires OMB to archive and preserve information included in the program inventory at the end each fiscal year relating to that fiscal year.

Requires OMB to publish the total amount of undisbursed grant funding remaining in grant accounts for which the period of availability to the grantee has expired.

### *Section 3. Guidance and implementation*

Requires OMB to provide guidance to implement the Act and to connect the data to FFATA data by June 30, 2017. The bill also allows OMB to delay implementation by up to a year or exempt an agency from compliance based on an analysis of the costs of implementation and after notification to Congress.

## EXPLANATION OF AMENDMENTS

Congressman Tim Walberg (R–MI) offered an amendment in the nature of a substitute to the bill. The amendment refines language for the definition of a program and designates reporting requirements for each program. The amendment also requires the Director of the OMB to issue guidance to federal agencies on reporting, and sets a deadline for implementation of the Act. The amendment was adopted by voice vote.

## COMMITTEE CONSIDERATION

On July 22, 2015 the Committee met in open session and ordered reported favorably the bill, H.R. 598, by voice vote, as amended, a quorum being present.

## ROLL CALL VOTES

There were no recorded votes during Full Committee consideration of H.R. 598.

## APPLICATION OF LAW TO THE LEGISLATIVE BRANCH

Section 102(b)(3) of Public Law 104–1 requires a description of the application of this bill to the legislative branch where the bill relates to the terms and conditions of employment or access to public services and accommodations. This bill enhances transparency into federal programs to promote informed and deliberate decisions by Congress and increased public awareness concerning the operations of the Federal government. As such this bill does not relate to employment or access to public services and accommodations.

## STATEMENT OF OVERSIGHT FINDINGS AND RECOMMENDATIONS OF THE COMMITTEE

In compliance with clause 3(c)(1) of rule XIII and clause 2(b)(1) of rule X of the Rules of the House of Representatives, the Commit-

tee's oversight findings and recommendations are reflected in the descriptive portions of this report.

#### STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

In accordance with clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee's performance goal or objective of the bill is to provide taxpayers with an annual report disclosing the cost and performance of Government programs and areas of duplication among them.

#### DUPLICATION OF FEDERAL PROGRAMS

No provision of this bill establishes or reauthorizes a program of the Federal Government known to be duplicative of another Federal program, a program that was included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111-139, or a program related to a program identified in the most recent Catalog of Federal Domestic Assistance.

#### DISCLOSURE OF DIRECTED RULE MAKINGS

The Committee estimates that enacting this bill does not direct the completion of any specific rule makings within the meaning of 5 U.S.C. 551.

#### FEDERAL ADVISORY COMMITTEE ACT

The Committee finds that the legislation does not establish or authorize the establishment of an advisory committee within the definition of 5 U.S.C. App., Section 5(b).

#### UNFUNDED MANDATE STATEMENT

Section 423 of the Congressional Budget and Impoundment Control Act (as amended by Section 101(a)(2) of the Unfunded Mandates Reform Act, P.L. 104-4) requires a statement as to whether the provisions of the reported include unfunded mandates. In compliance with this requirement the Committee has received a letter from the Congressional Budget Office included herein.

#### EARMARK IDENTIFICATION

This bill does not include any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of rule XXI.

#### COMMITTEE ESTIMATE

Clause 3(d)(1) of rule XIII of the Rules of the House of Representatives requires an estimate and a comparison by the Committee of the costs that would be incurred in carrying out this bill. However, clause 3(d)(2)(B) of that rule provides that this requirement does not apply when the Committee has included in its report a timely submitted cost estimate of the bill prepared by the Director of the Congressional Budget Office under section 402 of the Congressional Budget Act of 1974.



BUDGET AUTHORITY AND CONGRESSIONAL BUDGET OFFICE COST  
ESTIMATE

With respect to the requirements of clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a) of the Congressional Budget Act of 1974 and with respect to requirements of clause (3)(c)(3) of rule XIII of the Rules of the House of Representatives and section 402 of the Congressional Budget Act of 1974, the Committee has received the following cost estimate for this bill from the Director of Congressional Budget Office:

*H.R. 598—Taxpayers Right-To-Know Act*

Summary: H.R. 598 would amend federal law to increase the amount of information about federal programs that the Office of Management and Budget (OMB) provides online. The legislation would require that each federal program be described on OMB’s website, including the number of people served by or benefiting from the program, the number of federal employees and contract staff involved, and links to reviews of the program including those by the Government Accountability Office (GAO) and Inspectors General.

Based on information from several agencies, CBO estimates that implementing H.R. 598 would cost \$82 million over the 2016–2020 period, assuming appropriation of the necessary amounts. Enacting H.R. 598 could affect direct spending by some agencies (such as the Tennessee Valley Authority) because they are authorized to use receipts from the sale of goods, fees, and other collections to cover their operating costs; therefore, pay-as-you-go procedures apply. Because most of those agencies can make adjustments to the amounts collected based on changes in spending, CBO estimates that any net changes in direct spending would not be significant. Enacting the bill would not affect revenues.

H.R. 598 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would not affect the budgets of state, local, or tribal governments.

Estimated cost to the Federal Government: The estimated budgetary impact of H.R. 598 is shown in the following table. The costs of this legislation fall within all budget functions that include spending for administrative activities by federal agencies.

|  | By fiscal year, in millions of dollars— |      |      |      |      |               |
|--|---|------|------|------|------|---------------|
|  | 2016                                    | 2017 | 2018 | 2019 | 2020 | 2016–<br>2020 |
| CHANGES IN SPENDING SUBJECT TO APPROPRIATION |   |      |      |      |      |               |
| Estimated Authorization Level .....          | 0                                       | 3    | 30   | 30   | 20   | 83            |
| Estimated Outlays .....                      | 0                                       | 2    | 30   | 30   | 20   | 82            |

Basis of estimate: For this estimate, CBO assumes that the bill will be enacted near the end of fiscal year 2015, that the necessary amounts will be appropriated each year, and that spending will follow historical patterns for administrative activities.

Under current law, agencies regularly produce information on program management, budgets, strategic plans, and annual performance. Under the Government Performance and Results Act (GPRA) agencies are required to describe every program they ad-

minister. Under the Digital Accountability and Transparency Act of 2014 (DATA Act) agencies are required to make information on all federal spending more accessible and transparent to the public. Consequently, CBO expects that some of the provisions in H.R. 598 would only slightly modify current practices.

However, the legislation also would expand the definition of a federal program and require OMB to list all the programs, their funding levels, the number of beneficiaries of the programs, and link each program to all related evaluations, assessments, performance reviews, or government reports (including GAO and Inspectors General reports). The *Catalog of Federal Domestic Assistance* lists more than 2,200 federal programs, projects, services, and activities that provide assistance or benefits to the public, although some programs may be listed more than once.

Based on information from OMB and selected agencies about the costs to implement GPRA and the DATA Act, CBO estimates that assembling such information about each government activity that provides benefits or services to the public would cost each of the 26 major agencies about \$1 million a year. We estimate that smaller federal agencies would spend a total of about \$4 million annually. Those costs would not begin until after OMB provided guidance to agencies on identifying programs and developing the necessary information for posting. CBO estimates that OMB would spend \$3 million in 2017 and 2018 to develop that guidance and that agency costs to comply with the bill's requirements would decline soon after the initial reports were developed.

Pay-As-You-Go considerations: The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. Enacting H.R. 598 could affect direct spending by some agencies (such as the Tennessee Valley Authority) because they are authorized to use receipts from the sale of goods, fees, and other collections to cover their operating costs; therefore, pay-as-you-go procedures apply. Because most of those agencies can adjust the amounts collected, CBO estimates that any net changes in direct spending by those agencies would not be significant. Enacting the bill would not affect revenues.

Intergovernmental and private-sector impact: H.R. 598 contains no intergovernmental or private-sector mandates as defined in UMRA and would not affect the budgets of state, local, or tribal governments.

Previous CBO estimates: On May 22, 2015, CBO transmitted a cost estimate for S. 282, the Taxpayers Right-to-Know Act as ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on May 6, 2015. The two versions of the legislation are identical, and the CBO cost estimates are the same.

Estimate prepared by: Federal costs: Matthew Pickford; Impact on state, local, and tribal governments: Paige Piper/Bach; Impact on the private sector: Jon Sperl .

Estimate approved by: Theresa Gullo, Assistant Director for Budget Analysis.

#### CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill,

as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, and existing law in which no change is proposed is shown in roman):

**TITLE 31, UNITED STATES CODE**

\* \* \* \* \*

**SUBTITLE II—THE BUDGET PROCESS**

\* \* \* \* \*

**CHAPTER 11—THE BUDGET AND FISCAL, BUDGET, AND PROGRAM INFORMATION**

\* \* \* \* \*

**§ 1122. Transparency of programs, priority goals, and results**

(a) **TRANSPARENCY OF AGENCY PROGRAMS.**—

*(1) DEFINITION OF PROGRAM.*—*For purposes of this subsection, the term “program” means an organized set of activities by 1 or more agencies directed toward a common purpose or goal.*

**[(1) IN GENERAL.**—**Not later than October 1, 2012, the Office of Management and Budget shall]** *(2) WEBSITE AND PROGRAM INVENTORY.*—*The Director of the Office of Management and Budget shall—*

(A) ensure the effective operation of a single website;

(B) at a minimum, update the website on a quarterly basis; and

**[(C) include on the website information about each program identified by the agencies.]**

*(C) include on the website—*

*(i) a program inventory that shall identify each program of the Federal Government for which there is more than \$1,000,000 in annual budget authority, which shall include—*

*(I) any activity that is commonly referred to as a program by a Federal agency in communications with Congress, including any activity identified as a program in a budget request;*

*(II) any activity that is commonly referred to as a program by a Federal agency in communications with the public, including each program for which financial awards are made on a competitive basis; and*

*(III) any activity referenced in law as a program after June 30, 2018; and*

*(ii) for each program identified in the program inventory, the information required under paragraph (3).*

**[(2)] (3) INFORMATION.**—**Information for each program [described under paragraph (1)] identified in the program inventory required under paragraph (2) shall include—**

**[(A) an identification of how the agency defines the term “program”, consistent with guidance provided by the Direc-**

tor of the Office of Management and Budget, including the program activities that are aggregated, disaggregated, or consolidated to be considered a program by the agency;】

*(A) an identification of the program activities that are aggregated, disaggregated, or consolidated as part of identifying programs;*

*(B) for each program activity described in subparagraph (A), the amount of funding for the current fiscal year and previous 2 fiscal years;*

*(C) to the maximum extent practicable, the amount of funding for each program, determined using the pro rata share of the program activities that are aggregated, disaggregated, or consolidated as part of identifying programs;*

【(B)】 *(D) a description of the purposes of the program and the contribution of the program to the mission and goals of the agency; [and]*

【(C) an identification of funding for the current fiscal year and previous 2 fiscal years.】

*(E) an identification of the statutes that authorize the program and any major regulations specific to the program;*

*(F) for any program that provides grants or other financial assistance to individuals or entities, for the most recent fiscal year—*

*(i) a description of the individuals served by the program and beneficiaries who received financial assistance under the program, including an estimate of the number of individuals and beneficiaries, to the extent practicable;*

*(ii) for each program for which the head of an agency determines it is not practicable to provide an estimate of the number of individuals and beneficiaries served by the program—*

*(I) an explanation of why data regarding the number of such individuals and beneficiaries cannot be provided; and*

*(II) a discussion of the measures that could be taken to gather the data required to provide such an estimate; and*

*(iii) a description of—*

*(I) the Federal employees who administer the program, including the number of full-time equivalents with a pro rata estimate for full-time equivalents associated with multiple programs; and*

*(II) other individuals whose salary is paid in part or full by the Federal Government through a grant, contract, cooperative agreement, or another form of financial award or assistance who administer or assist in any way in administering the program, including the number of full-time equivalents, to the extent practicable;*

*(G) links to any evaluation, assessment, or program performance reviews by the agency, an Inspector General, or the Government Accountability Office (including program*

*performance reports required under section 1116) released during the preceding 5 years; and*

*(H) to the extent practicable, financial and other information for each program activity required to be reported under the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note).*

(4) ARCHIVING.—*After the end of each fiscal year, the Director of the Office of Management and Budget shall archive and preserve the information included in the program inventory required under paragraph (2) relating to that fiscal year.*

(b) TRANSPARENCY OF AGENCY PRIORITY GOALS AND RESULTS.—The head of each agency required to develop agency priority goals shall make information about each agency priority goal available to the Office of Management and Budget for publication on the website, with the exception of any information covered by section 1120(b)(2) of this title. In addition to an identification of each agency priority goal, the website shall also consolidate information about each agency priority goal, including—

(1) a description of how the agency incorporated any views and suggestions obtained through congressional consultations about the agency priority goal;

(2) an identification of key factors external to the agency and beyond its control that could significantly affect the achievement of the agency priority goal;

(3) a description of how each agency priority goal will be achieved, including—

(A) the strategies and resources required to meet the priority goal;

(B) clearly defined milestones;

(C) the organizations, program activities, regulations, policies, and other activities that contribute to each goal, both within and external to the agency;

(D) how the agency is working with other agencies to achieve the goal; and

(E) an identification of the agency official responsible for achieving the priority goal;

(4) the performance indicators to be used in measuring or assessing progress;

(5) a description of how the agency ensures the accuracy and reliability of the data used to measure progress towards the priority goal, including an identification of—

(A) the means used to verify and validate measured values;

(B) the sources for the data;

(C) the level of accuracy required for the intended use of the data;

(D) any limitations to the data at the required level of accuracy; and

(E) how the agency has compensated for such limitations if needed to reach the required level of accuracy;

(6) the results achieved during the most recent quarter and overall trend data compared to the planned level of performance;

(7) an assessment of whether relevant organizations, program activities, regulations, policies, and other activities are contributing as planned;

(8) an identification of the agency priority goals at risk of not achieving the planned level of performance; and

(9) any prospects or strategies for performance improvement.

(c) **TRANSPARENCY OF FEDERAL GOVERNMENT PRIORITY GOALS AND RESULTS.**—The Director of the Office of Management and Budget shall also make available on the website—

(1) a brief description of each of the Federal Government priority goals required by section 1120(a) of this title;

(2) a description of how the Federal Government priority goals incorporate views and suggestions obtained through congressional consultations;

(3) the Federal Government performance goals and performance indicators associated with each Federal Government priority goal as required by section 1115(a) of this title;

(4) an identification of the lead Government official for each Federal Government performance goal;

(5) the results achieved during the most recent quarter and overall trend data compared to the planned level of performance;

(6) an identification of the agencies, organizations, program activities, regulations, tax expenditures, policies, and other activities that contribute to each Federal Government priority goal;

(7) an assessment of whether relevant agencies, organizations, program activities, regulations, tax expenditures, policies, and other activities are contributing as planned;

(8) an identification of the Federal Government priority goals at risk of not achieving the planned level of performance; and

(9) any prospects or strategies for performance improvement.

(d) **INFORMATION ON WEBSITE.**—The information made available on the website under this section shall be readily accessible and easily found on the Internet by the public and members and committees of Congress. Such information shall also be presented in a searchable, machine-readable format. The Director of the Office of Management and Budget shall issue guidance to ensure that such information is provided in a way that presents a coherent picture of all Federal programs, and the performance of the Federal Government as well as individual agencies.

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