

Calendar No. 275

116TH CONGRESS }
1st Session

SENATE

{ REPORT
116-154

TAXPAYERS RIGHT-TO-KNOW ACT

R E P O R T

OF THE

**COMMITTEE ON HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
UNITED STATES SENATE**

TO ACCOMPANY

S. 2177

TO PROVIDE TAXPAYERS WITH AN IMPROVED UNDERSTANDING
OF GOVERNMENT PROGRAMS THROUGH THE DISCLOSURE OF
COST, PERFORMANCE, AND AREAS OF DUPLICATION AMONG
THEM, LEVERAGE EXISTING DATA TO ACHIEVE A FUNCTIONAL
FEDERAL PROGRAM INVENTORY, AND FOR OTHER PURPOSES



OCTOBER 28, 2019.—Ordered to be printed

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Mr. JOHNSON, from the Committee on Homeland Security and
Governmental Affairs, submitted the following

R E P O R T

[To accompany S. 2177]

[Including cost estimate of the Congressional Budget Office]

The Committee on Homeland Security and Governmental Affairs, to which was referred the bill (S. 2177) to provide taxpayers with an improved understanding of Government programs through the disclosure of cost, performance, and areas of duplication among them, leverage existing data to achieve a functional Federal program inventory, and for other purposes, having considered the same, reports favorably thereon with amendments and recommends that the bill, as amended, do pass.

CONTENTS

	Page
I. Purpose and Summary	1
II. Background and Need for the Legislation	2
III. Legislative History	3
IV. Section-by-Section Analysis	5
V. Evaluation of Regulatory Impact	6
VI. Congressional Budget Office Cost Estimate	6
VII. Changes in Existing Law Made by the Bill, as Reported	8

I. PURPOSE AND SUMMARY

The purpose of S. 2177, the Taxpayers Right-To-Know Act, is to provide the public with better and more useful information on the breadth, cost, and performance of programs administered by the Federal Government. It does so by redefining existing requirements under the Government Performance and Results Modernization Act that directs agencies to create, update, and make public an inven-

tory of their programs. Specifically, by providing a uniform definition of the term “program,” that leverages existing data, better detailing the information agencies must provide, and requiring the inclusion of financial and performance data about programs, S. 2177 will give the American taxpayers a better sense of the programs they are paying for and how those programs are performing.¹

II. BACKGROUND AND THE NEED FOR LEGISLATION

Over two decades ago, Congress passed the Government Performance and Results Act (GPRA) (P.L. 103–62). GPRA was created with the credence that consistent and systemic measurement and reporting on government programs and how they are performing will help those programs be more efficient.²

GPRA required agencies to better plan and budget for their activities. It also required agencies to provide information about that planning and budgeting for Congress to use when considering changes to, or authorizing spending on, Federal programs.³ GPRA implementation, combined with other statutory efforts in the 1990s addressing long-standing management problems,⁴ provided a framework for developing and integrating information about agencies’ strategic priorities, the results-oriented performance goals that flow from those priorities, performance data showing the level of achievement of those goals, and the relationship of reliable and audited financial information and information technology investments to the achievement of those goals.⁵

GPRA led to some improvements in the Federal Government’s performance, but the implementation of GPRA highlighted a need to refine the law’s mandates. For example, in 2010, Congress passed the Government Performance and Results Modernization Act (GPRA Modernization Act).⁶ The GPRA Modernization Act required the Office of Management and Budget (OMB) to provide government-wide priority goals, required increased frequency and enhanced quality of agency reporting, and required improved transparency of performance reporting.⁷ Additionally, the GPRA Modernization Act required OMB to publish information about programs identified by agencies.⁸ This last provision required agencies to describe the purposes of programs meeting OMB’s inventory criteria, explain how those programs contribute to the mission and goals of the agency, and report the amount the program cost for the current and two previous fiscal years.⁹

¹ On May 1, 2017, the Committee approved S. 317, the Taxpayer Right-to-Know Act of 2017. That bill is substantially similar to S. 2177, which has some modifications. Accordingly, this committee report is in large part a reproduction of Chairman Johnson’s committee report for S. 317, S. Rep. No. 115–34 (2017).

² See U.S. Senate Committee on Governmental Affairs, *Government Performance and Results Act, 1993 (S. 20), Together with Dissenting and Separate Views*, (103 S. Rpt. 103–58), p. 2. The Committee on Governmental Affairs is the former name of this Committee.

³ 31 U.S.C. § 1101 note, P.L. 103–62 § 2(a)(3) and 2(b)(5).

⁴ This includes the Chief Financial Officers Act of 1990 (P.L. 111–204), as amended by the Government Management Reform Act of 1994 (P.L. 103–356), and information technology reform legislation, including the Paperwork Reduction Act of 1995 (P.L. 104–13) and the Clinger-Cohen Act of 1996 (P.L. 104–106).

⁵ Government Accountability Office, *Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results*, GAO 04–38, 25 (Mar. 10, 2004).

⁶ P.L. 111–352.

⁷ 31 U.S.C. § 1115 (a)–(b), P.L. 111–352.

⁸ 31 U.S.C. § 1122 (a).

⁹ *Id.*

The goal of the GPRA Modernization Act’s program inventory requirement was to facilitate coordination across agencies and programs by making it easier for federal agencies and Congress to find programs seeking to serve a shared goal. A program list with detailed performance and financial information also has the potential to assist Congress in comparing similar programs across different agencies and assessing whether there is duplication, overlap, fragmentation, or inefficiencies within government programs. As the Government Accountability Office (GAO) noted in its first annual report on duplication, fragmentation, and overlap of Federal Government programs in 2010, “needed information on program performance is not readily available; the level of funding in agency budgets devoted to overlapping or fragmented programs is not clear; and the implementation costs that might be associated with program consolidations or terminations, among other variables, are difficult to predict.”¹⁰ Reviewing 44 duplicative government-funded employment training programs in that same report, GAO explained that “the extent to which individuals receive the same services from these programs is unknown due to program data limitations.”¹¹

The first program inventory was published in May 2013 on *www.performance.gov*, a website established by OMB.¹² GAO immediately expressed concern that the program inventory did not meet the requirements of the GPRA Modernization Act and that the inventory therefore would not enable Congress to compare similar programs government-wide. In testimony before this Committee, the Comptroller General of the United States Gene Dodaro reported that GAO’s preliminary review of the inventory yielded concerns about the usefulness of the information being developed and the extent to which it would assist executive branch and congressional efforts to identify and address fragmentation, overlap, and duplication.¹³ Among the problems identified by GAO was OMB’s guidance for developing the inventories, which allowed agencies flexibility to define their programs in various ways, including by outcomes, customers, products/services, organization structure, and budget structure. As a result, agencies—and even the components within an agency—took different approaches to defining their programs. The resulting variation limited comparability among similar programs. Additionally, Federal budget and cost information was not available for all programs.

Instead of requiring OMB to provide agencies with guidance on how to define a program for the purposes of the program inventory, S. 2177 defines the term “program,” thereby providing for uniform reporting. The bill also requires agencies to identify and publish the specific statute authorizing each program and any major regulations specific to the program, and to provide links to any evaluation, assessment, or program performance reviews by the agency,

¹⁰ Government Accountability Office, *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, GAO-11-318SP (Washington, D.C.: March, 2011) p. 3.

¹¹ *Id.*

¹² Office of Management and Budget, *OMB Circular No. A-11, Section 280—Federal Program Inventory* (2014), available at https://obamawhitehouse.archives.gov/sites/default/files/omb/assets/a11_current_year/s280.pdf.

¹³ Statement of Gene Dodaro (Comptroller General of the United States), Hearing before the Senate Committee on Homeland Security and Governmental Affairs, *Management Matters: Creating a 21st Century Government*, GAO-14-436T, 7 (Mar. 12, 2014).

an Inspector General, or the GAO for the preceding five years. For any program that provides grants or other financial assistance to individuals or entities, agencies are also required, to the extent practicable, to provide relevant information about the financial assistance listings such as the population intended to be served, results of the awards including direct and indirect recipients, and the percentage of the award used for management and administration.

In addition to having a defined program list, the Committee believes it is important for Congress and the public to have a link to the program's performance information with its financial information. To that end, the bill builds upon the Federal Funding Accountability and Transparency Act (FFATA), which was authored by Senators Tom Coburn and Barack Obama and signed into law in 2006 by President George W. Bush. This legislation fundamentally changed the way that Federal spending is reported to the public,¹⁴ an effort that was supplemented by the 2014 Digital Accountability and Transparency Act (DATA Act).¹⁵ The DATA Act requires the Federal Government to increase the availability, accuracy, and usefulness of online information regarding Federal spending. Specifically, it requires Federal agencies to publish spending information online to cover virtually all forms of government spending, mandates that the information appear in a form that is both easily searchable and downloadable, and makes uniform the manner in which agencies provide such data for online posting. The Taxpayers Right-To-Know Act would require that program inventories also include, to the extent available, financial information for each object class required to be reported under the DATA Act. When fully enacted, the Taxpayers Right-to-Know Act will result in detailed financial and performance information for most Federal programs, all in one place.

The Taxpayers Right-To-Know Act was first introduced by former Senator Tom Coburn and then-Representative James Lankford in 2011 to ensure that future program inventories will reflect what this Committee and Congress envisioned when GPRA Modernization was passed.¹⁶ Senator Lankford introduced a similar version of the bill in 2015 and in each subsequent Congress, and although it has passed the House twice, it has never received full consideration in the Senate.

III. LEGISLATIVE HISTORY

S. 2177 was introduced on July 18, 2019, by Senators James Lankford (R-OK), Margaret Wood Hassan (D-NH), Kyrsten Sinema (D-AZ), Joni Ernst (R-IA), Ron Johnson (R-WI), Michael Enzi (R-WY), Rand Paul (R-KY), John Cornyn (R-TX), and Jon Tester (D-MT). Senator Mike Braun (R-IN) joined as a cosponsor on July 22, 2019.

The bill was referred to the Committee on Homeland Security and Governmental Affairs. The Committee considered S. 2177 at a business meeting on July 24, 2019. S. 2177 passed by voice vote *en bloc* with Senators Johnson, Portman, Paul, Lankford, Romney, Scott, Enzi, Hawley, Peters, Carper, Hassan, Sinema, and Rosen

¹⁴ 31 U.S.C. § 6101 note, Pub. L. No. 109-282.

¹⁵ 31 U.S.C. § 6101, Pub. L. No 113-101.

¹⁶ S. 1957 (112th Congress).

present. Consistent with Committee rules, the Committee reports the bill with a technical amendment.

IV. SECTION-BY-SECTION ANALYSIS OF THE BILL, AS REPORTED

Section 1. Short title

This section establishes short title of the bill as the “Taxpayers Right-To-Know Act.”

Section 2. Inventory of government programs

This section provides definitions of “Federal financial assistance,” “open Government data asset,” “program,” and “program activity.” It further directs the OMB Director to publish a program inventory that uses these definitions to include financial information about programs such as the amounts appropriated, obligated, and outlayed for each program activity in the current and previous two fiscal years. The inventory must also link to any evaluations, assessments, or performance reviews conducted by GAO, an inspector general, or the agency on the programs. Each program activity listed on the inventory must also include the authorizing statute, or creating authority, and any major regulations specific to the program activity. The section also provides flexibility for the Director to include other information deemed necessary to increase transparency or accountability of federal programs.

Any program activity involving Federal financial assistance must include information about the populations served by the assistance, and to the extent practicable, any results from the provision of the assistance, the percentage of the assistance that is used for management and administration, and direct and indirect recipients of the assistance. The section ensures any information on financial assistance complies with existing law and protections relating to personally identifiable information. The section also directs the program inventory be updated annually and ensures information collected is successfully archived for future use.

Section 3. Guidance, implementation, reporting, and review

This section requires OMB and GAO to report to Congress on the implementation of this bill, and its effectiveness in assessing the Federal Government’s investments in various programs.

Subsection (a) defines the terms “Director,” “program,” and “program activity.”

Subsection (b) requires the OMB Director to submit a report to Congress that includes a plan for how to make program inventory and activity information available on the website, how any gaps in data will be addressed, how the data will be displayed, and how the information collected will be expanded to incorporate the program activity information required under section 2 of this bill. Subsection (b) also requires this report by the OMB Director to detail a pilot program for developing and implementing a functional program inventory and to establish a timeline for implementing the requirements of this bill. The report must also include recommendations for Congress to reconcile conflicting definitions of the term “program” in relevant Federal statutes.

Subsection (c) mandates the OMB Director to publish online all the information required by this bill within three years of enact-

ment of the bill. The OMB Director may extend this deadline by no more than one year if justified by a cost analysis of the implementation. The OMB Director must first notify Congress before extending this deadline.

Subsection (d) requires GAO to conduct a review of and submit a report to Congress on the implementation of this bill within two years after the OMB Director publishes online the information required under this bill. This review must address how the OMB Director and agencies determine how to aggregate, disaggregate, and consolidate program activities for the purpose of a most useful program inventory of Government investments; evaluate the extent to which the program inventory provides useful information for transparency, decision-making, and oversight and provides a coherent picture of the scope of Federal investments in certain areas; and any recommendations for improving implementation of this bill.

Section 4. Technical and conforming amendments

This section provides technical amendments to sections 1112, 1115, 1120, 1126, and 3512 of title 31 to provide the OMB Director with flexibility to place the program inventory on a website where other data already exists.

V. EVALUATION OF REGULATORY IMPACT

Pursuant to the requirements of paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee has considered the regulatory impact of this bill and determined that the bill will have no regulatory impact within the meaning of the rules. The Committee agrees with the Congressional Budget Office's statement that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would impose no costs on state, local, or tribal governments.

VI. CONGRESSIONAL BUDGET OFFICE COST ESTIMATES

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, October 23, 2019.

Hon. RON JOHNSON,
Chairman, Committee on Homeland Security and Governmental Affairs, U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for S. 2177, the Taxpayers Right-To-Know Act.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Matthew Pickford.

Sincerely,

PHILLIP L. SWAGEL,
Director.

Enclosure.

S. 2177, Taxpayers Right-To-Know Act			
As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on July 24, 2019			
By Fiscal Year, Millions of Dollars	2020	2020-2024	2020-2029
Direct Spending (Outlays)	*	*	*
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	*	*	*
Spending Subject to Appropriation (Outlays)	*	10	not estimated
Statutory pay-as-you-go procedures apply?	Yes	Mandate Effects	
Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2030?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between -\$500,000 and zero.			

S. 2177 would change how information about federal programs is provided online. The legislation would require that specific information about each program administered by a federal agency be available to the public on a website operated by the Office of Management and Budget (OMB). That information would include:

- Expenditure data for three fiscal years,
- Any performance reviews of the program,
- Statutes authorizing the program,
- Major regulations related to the program, and
- Any federal assistance provided by the program.

Under S. 2177, OMB would have 180 days to develop an initial plan and begin a pilot program to post the necessary information; OMB would need to implement the entire program within four years of enactment. The Government Accountability Office would report to the Congress on the program's implementation and all posted information would be archived by OMB.

Under current law, agencies regularly produce information on program management, budgets, strategic plans, and annual performance. For example, USASpending.gov links to Congressional budget justifications for many federal agencies. The Government Performance and Results Act requires agencies to describe every program they administer to the public and the Digital Accountability and Transparency Act of 2014 requires agencies to make information on all federal spending accessible and transparent to the public.

Although much of the information required by S. 2177 is already available to the public, including in documents such as Congressional budget justifications, they are not collected on a comprehensive website. CBO expects that OMB would initially spend about \$2 million over three years for a pilot program to analyze the data that is currently available and to determine what additional data would be needed to implement the bill. In addition, CBO expects that OMB would mostly rely on existing information sources to meet the requirements of S. 2177. At the conclusion of the pilot program CBO estimates that it would cost \$8 million over the

2023–2024 period for administrative expenses to develop a website that links all federal programs to existing online information, including such sites as USASpending.gov, Acquisition.gov, Grants.gov, DisasterAssistance.gov, and Regulations.gov. Additional costs would cover employees to run and maintain the website, contractor support, and support from staff at all federal agencies. If OMB determined that significant additional data needed to be collected from agencies to develop the proposed website, the cost to implement S. 2177 would be larger.

The costs of the legislation, detailed in Table 1, fall within budget function 800 (general government).

Table 1.—ESTIMATED INCREASES IN SPENDING SUBJECT TO APPROPRIATION UNDER S. 2177

	By fiscal year, millions of dollars—					
	2020	2021	2022	2023	2024	2020–2024
Estimated Authorization	*	*	1	4	5	10
Estimated Outlays	*	*	1	4	5	10

* = between zero and \$500,000.

Enacting S. 2177 could affect direct spending by some agencies that are allowed to use fees, receipts from the sale of goods, and other collections to cover operating costs. CBO estimates that any net changes in direct spending by those agencies would be negligible because most of them can adjust amounts collected to reflect changes in operating costs.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.

VII. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with paragraph 12 of rule XXVI of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows: (existing law proposed to be omitted is enclosed in brackets, new matter is printed in *italics*, and existing law in which no change is proposed is shown in *roman*):

UNITED STATES CODE

* * * * *

TITLE 31—MONEY AND FINANCE

* * * * *

Subtitle II—The Budget Process

* * * * *

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

* * * * *

SEC. 1115. FEDERAL GOVERNMENT AND AGENCY PERFORMANCE PLANS.

(a) FEDERAL GOVERNMENT PERFORMANCE PLANS.—In carrying out the provisions of section 1105(a)(28), the Director of the Office of Management and Budget shall coordinate with agencies to develop the Federal Government performance plan. In addition to the submission of such plan with each budget of the United States Government, the Director of the Office of Management and Budget shall ensure that all information required by this subsection is concurrently made available on [the website provided under] *a website described in section 1122* and updated periodically, but no less than annually. The Federal Government performance plan shall—

* * * * *

Format of Performance Plans and Reports

Pub. L. 111–352, § 10, Jan. 4, 2011, 124 Stat. 3880, provided that:

(a) SEARCHABLE, MACHINE READABLE PLANS AND REPORTS.—For fiscal year 2012 and each fiscal year thereafter, each agency required to produce strategic plans, performance plans, and performance updates in accordance with the amendments made by this Act (see Short Title of 2011 Amendment note set out under section 1101 of this title) shall—

(1) not incur expenses for the printing of strategic plans, performance plans, and performance reports for release external to the agency, except when providing such documents to the Congress;

(2) produce such plans and reports in searchable, machine-readable formats; and

(3) make such plans and reports available on [the website described under] *a website described in section 1122 of title 31, United States Code*.

(b) WEB BASED PERFORMANCE PLANNING AND REPORTING.—

(1) IN GENERAL.—Not later than June 1, 2012, the Director of the Office of Management and Budget shall issue guidance to agencies to provide concise and timely performance information for publication on [the website described under] *a website described in section 1122 of title 31, United States Code*, including, at a minimum, all requirements of sections 1115 and 1116 of title 31, United States Code, except for section 1115(e).

(2) * * *

(3) CONSIDERATIONS.—In developing guidance under this subsection, the Director of the Office of Management and Budget shall take into consideration the experiences of agencies in making consolidated performance planning and reporting information available on [the website as required under] *a website described in section 1122 of title 31, United States Code*.

* * * * *

SEC. 1120. FEDERAL GOVERNMENT AND AGENCY PRIORITY GOALS.

(a) FEDERAL GOVERNMENT PRIORITY GOALS.—

(1) * * *

* * * * *

(5) The Director of the Office of Management and Budget shall make information about the Federal Government priority goals available on **the website described under** a website described in section 1122 of this title.

* * * * *

SEC. 1122. TRANSPARENCY OF PROGRAMS, PRIORITY GOALS, AND RESULTS.

(a) TRANSPARENCY OF AGENCY PROGRAMS.—

* * * * *

(1) **DEFINITIONS.**—For purposes of this subsection—

(A) the term “Federal financial assistance” has the meaning given that term under section 7501;

(B) the term “open Government data asset” has the meaning given that term under section 3502 of title 44;

(C) the term “program” means a single program activity or an organized set of aggregated, disaggregated, or consolidated program activities by 1 or more agencies directed toward a common purpose or goal; and

(D) the term “program activity” has the meaning given that term in section 1115(h).

[(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 that includes the information required under subsections (b) and (c);

[(B) at a minimum, update the website on a quarterly basis; and] (B) include on the website described in subparagraph (A), or another appropriate Federal Government website where related information is made available, as determined by the Director—

(i) a program inventory that shall identify each program; and

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

[(C) include on the website information about each program identified by the agencies.] (C) make the information in the program inventory required under subparagraph (B) available as an open Government data asset; and

(D) at a minimum—

(i) update the information required to be included on the single website under subparagraph (A) on a quarterly basis; and

(ii) update the program inventory required under subparagraph (B) on an annual basis.

[(2)](3) INFORMATION.—Information for each program [described under paragraph (1) shall include] identified in the program inventory required under paragraph (2)(B) shall include, for each program activity that is a part of a program—

[(A) an identification of how the agency defines the term “program”, consistent with guidance provided by the Director 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;]

[(B)](A) a description of the purposes of the [program] program activity and the contribution of the [program] program activity to the mission and goals of the agency; [and]

(B) a consolidated view from the current fiscal year and each of the 2 fiscal years before the current fiscal year of—

- (i) the amount appropriated;
- (ii) the amount obligated; and
- (iii) the amount outlaid;

[(C) an identification of funding for the current fiscal year and previous 2 fiscal years.] (C) to the extent practicable and permitted by law, links to any related evaluation, assessment, or program performance review by the agency, an inspector general, or the Government Accountability Office (including program performance reports required under section 1116), and other related evidence assembled in response to implementation of the Foundations for Evidence-Based Policymaking Act of 2018 (Public Law 115–435; 132 Stat. 5529);

(D) an identification of the statutes that authorize the program activity or the authority under which the program activity was created or operates;

(E) an identification of an major regulations specific to the program activity;

(F) any other information that the Director of the Office of Management and Budget determines relevant relating to program activity data in priority areas most relevant to Congress or the public to increase transparency and accountability; and

(G) for assistance listings under which Federal financial assistance is provided, for the current fiscal year and each of the 2 fiscal years before the current fiscal year and consistent with existing law relating to the protection of personally identifiable information—

- (i) a linkage to the relevant program activities that fund Federal financial assistance by assistance listing;
- (ii) information on the population intended to be served by the assistance listing based on the language of the solicitation, as required under section 6102;
- (iii) to the extent practicable based on data reported to the agency providing the Federal financial assistance, the results of the Federal financial assistance awards provided by assistance listing;
- (iv) to the extent practicable, the percentage of the amount appropriated for the assistance listing that is used for management and administration;
- (v) the identification of each award of Federal financial assistance and, to the extent practicable, the name of each direct or indirect recipient of the award; and

(vi) any information relating to the award of Federal financial assistance that is required to be included on the website established under section 2(b) of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note).

(4) ARCHIVING.—The Director of the Office of Management and Budget shall—

(A) archive and preserve the information included in the program inventory required under paragraph (2)(B) after the end of the period during which such information is required to be made available under paragraph (3); and

(B) make information archived in accordance with subparagraph (A) available for research via an archiving process that results in self-service of data access.

(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 described in subsection (a)(2)(A), 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 described in subsection (a)(2)(A) shall also consolidate information about each agency priority goal, including—

* * * * *

(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 described in subsection (a)(2)(A)—

* * * * *

(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.

* * * * *

SEC. 1126. PROGRAM MANAGEMENT IMPROVEMENT OFFICERS AND PROGRAM MANAGEMENT POLICY COUNCIL.

(a) * * *

(b) PROGRAM MANAGEMENT POLICY COUNCIL.—

(1) * * *

(2) PURPOSE AND FUNCTIONS.—The Council shall act as the principal interagency forum for improving agency practices related to program and project management. The Council shall—

(A) * * *

* * * * *

(E) review the information published on [the website of the Office of Management and Budget pursuant to] *a website described in* section 1122.

* * * * *

Subtitle III—Financial Management

* * * * *

CHAPTER 35—ACCOUNTING AND COLLECTION

* * * * *

Subchapter II—Accounting Requirements, Systems, and Information

* * * * *

SEC. 3512. EXECUTIVE AGENCY ACCOUNTING AND OTHER FINANCIAL MANAGEMENT REPORTS AND PLANS.

(a)

(1) The Director of the Office of Management and Budget shall prepare and submit to the appropriate committees of the Congress and make available on [the website described under] *a website described in* section 1122 a financial management status report and a government-wide 5-year financial management plan.

* * * * *

