CONGRESSIONAL BUDGET JUSTIFICATION
TRANSPARENCY ACT OF 2021

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REPORT

OF THE

COMMITTEE ON HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
UNITED STATES SENATE

TO ACCOMPANY

S. 272

TO AMEND THE FEDERAL FUNDING ACCOUNTABILITY
AND TRANSPARENCY ACT OF 2006, TO REQUIRE THE
BUDGET JUSTIFICATIONS AND APPROPRIATION REQUESTS
OF AGENCIES BE MADE PUBLICLY AVAILABLE

MAY 27, 2021.—Ordered to be printed

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U.S. GOVERNMENT PUBLISHING OFFICE

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I. PURPOSE AND SUMMARY

The purpose of S. 272, the Congressional Budget Justification Transparency Act of 2021, is to provide the public with more information regarding agencies’ budget justifications. This bill requires Federal agencies, or components of Federal agencies, to post their congressional budget justification materials on the agency website. The bill also requires the Office of Management and Budget (OMB) to maintain a public website that includes the links to the congressional budget justification materials for each agency that submits...
them each fiscal year, along with additional relevant information to provide transparency into the budget justification process. The bill also requires the Department of the Treasury (Treasury) to post the congressional budget justification materials for each Federal agency, or component of a Federal agency, on USAspending.gov. In addition, the bill requires OMB, in consultation with Treasury, to establish policies and issue guidance and standards to Federal agencies and components of Federal agencies to ensure budget justification materials will be produced and made available in an accessible and user-friendly format.1

II. BACKGROUND AND THE NEED FOR LEGISLATION

Agencies provide congressional budget justifications for annual funding requests to Congress to explain the resources needed to run programs and achieve performance goals. Agency congressional budget justifications, while publicly available, can sometimes be challenging to find. Some agencies post budget justification materials directly to their website, while some submit directly to OMB, which incorporates them into the President’s Annual Budget.2 The lack of a designated and structured database to access congressional budget justification information makes it difficult to determine where a particular budget justification for a particular year may be located. USAspending.gov currently hosts some agencies’ congressional budget justifications but the collection is not exhaustive.3

S. 272 improves transparency by making congressional budget justifications readily available to the public for accountability and oversight. S. 272 requires federal agencies to provide three online avenues to their budget justification materials: on the agency website, on USAspending.gov, and on a website published by OMB.

III. LEGISLATIVE HISTORY

S. 272 was introduced on February 8, 2021, by Chairman Gary Peters (D–MI), Ranking Member Rob Portman (R–OH), and Senators Carper (D–DE), Cornyn (R–TX), and Ernst (R–IA). The bill was referred to the Committee on Homeland Security and Governmental Affairs.

The Committee considered S. 272 at a business meeting on March 17, 2021. During the business meeting, a substitute amendment was offered by Chairman Peters and adopted en bloc by voice vote. The bill, as amended, was ordered reported favorably en bloc by voice vote with Senators Peters, Rosen, Padilla, Portman, Johnson, Lankford, Romney, Scott and Hawley present. Consistent with Committee Rule 11, the Committee reports the bill with a technical

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1 On March 2, 2020, the Committee approved S. 2560, the Congressional Budget Justification Transparency Act of 2019, which is substantially similar to S. 272.
amendment by mutual agreement of the Chairman and Ranking Member.

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

Section 1. Short title

This section establishes the short title of the bill as the Congressional Budget Justification Transparency Act of 2021.

Section 2. Public availability of budget justifications and appropriation requests

Section 2 requires the Federal Government to publicly post Federal agencies’ budget justifications on certain websites.

Subsection (a) requires Treasury to post the budget justification materials for every agency on the website USAspending.gov starting with the second fiscal year beginning after the date of enactment. The budget justification materials must be posted in an open and user-friendly format within two weeks from the date on which the materials were first submitted to Congress.

Subsection (b) requires agencies to publish the budget justification materials submitted to Congress on the website of the agency. OMB must establish guidelines for agencies to use a website name that is consistent across agencies and identifiable to the public, such as “agencyname.gov/budget.” OMB, in consultation with Treasury, must establish policies and issue guidance for Federal agencies and components of Federal agencies to ensure standardization of data elements related to budgetary information, performance, and narrative descriptions of key programs and projects in order to meet the goals of ensuring transparency in budget justification materials. OMB must maintain a website consisting of a comprehensive list identifying each agency that submits budget justification materials for each fiscal year. The list must include the date on which materials were first submitted to Congress and link to the agency website hosting the information. This information must be made available in an open format. OMB must link to this list on its own website that hosts the President’s budget.

Section 3. Determination of budgetary effects

Section 3 establishes that any budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go-Act of 2010, shall be determined as usual by the Chairman of the Senate Budget Committee.

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.
Hon. Gary C. Peters,
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. 272, the Congressional Budget Justification Transparency Act of 2021.

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. 272, Congressional Budget Justification Transparency Act of 2021
As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on March 17, 2021

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<thead>
<tr>
<th></th>
<th>2021</th>
<th>2021-2026</th>
<th>2021-2031</th>
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<tbody>
<tr>
<td>Direct Spending (Outlays)</td>
<td>*</td>
<td>*</td>
<td>*</td>
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<tr>
<td>Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Increase or Decrease (-) in the Deficit</td>
<td>*</td>
<td>*</td>
<td>*</td>
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<tr>
<td>Spending Subject to Appropriation (Outlays)</td>
<td>*</td>
<td>*</td>
<td>not estimated</td>
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<thead>
<tr>
<th>Statutory pay-as-you-go procedures apply?</th>
<th>Yes</th>
<th>Mandate Effects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increases in-budget deficits in any of the four consecutive 10-year periods beginning in 2032?</td>
<td>No</td>
<td>Contains intergovernmental mandate? No</td>
</tr>
<tr>
<td>Contains private-sector mandate? No</td>
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*= between zero and $500,000.

S. 272 would require federal agencies to publish more information online about federal spending and about the budget in general. All agencies would be required to post their annual budget justification documents online and to make those documents available to the public in a centralized, searchable database, as well as at each agency’s website. The Office of Management and Budget (OMB) would coordinate the effort. Because this information is already created by agencies and collected by OMB, CBO estimates that implementing the bill would cost less than $500,000 over the 2021–2026 period. Those costs would primarily be for administrative expenses at OMB and governmentwide to make the information available online.

Enacting the bill 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.
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 italic, 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. 1105. BUDGET CONTENTS AND SUBMISSION TO CONGRESS.

(a) * * *

(i)

(1) The Director of the Office of Management and Budget shall make publicly available on a website, and continuously update, a tabular list for each fiscal year of each agency that submits budget justification materials, which shall include—

(A) the name of the agency;

(B) a unique identifier that identifies the agency;

(C) to the extent practicable, the date on which the budget justification materials of the agency are first submitted to Congress;

(D) the date on which the budget justification materials of the agency are posted online under section 3 of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note);

(E) the uniform resource locator where the budget justification materials are published on the website of the agency; and

(F) a single data set that contains the information described in subparagraphs (A) through (E) with respect to the agency for all fiscal years for which budget justifications of the agency are made available under section 3 of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) in a structured data format.
(2) 
(A) Each agency that submits budget justification materials shall make the materials available on the website of the agency, in accordance with the policies established by the Director of the Office of Management and Budget under subparagraph (B).

(B) Not later than 1 year after the date of enactment of this subsection, the Director of the Office of Management and Budget, in consultation with the Secretary of the Treasury, shall establish policies and data standards for agencies relating to making available materials under subparagraph (A), which shall include guidelines for making budget justification materials available in a format aligned with the requirements of section 3(b)(2)(C) of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) and using a uniform resource locator that is in a consistent format across agencies and is descriptive, memorable, and pronounceable, such as the format of “agencynname.gov/budget”.

(C) If the Director of Office of Management and Budget maintains a public website that contains the budget of the United States Government submitted under subsection (a) and any related materials, such website shall also contain a link to the tabular list required under paragraph (1).

(3) In this subsection, the term “budget justification materials” has the meaning given that term in section 3(b)(2) of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note).

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SUBTITLE V—GENERAL ASSISTANCE ADMINISTRATION

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CHAPTER 61—PROGRAM INFORMATION

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Section 6101 Definitions

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Historical and Revision Notes

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Federal Funding Accountability and Transparency

SEC. 1. * * *
SEC. 2. * * *
SEC. 3. FULL DISCLOSURE OF FEDERAL FUNDS.

(a) IN GENERAL.—Not [later than 3 years after the date of enactment of the Digital Accountability and Transparency Act of 2014 [May 9, 2014], and] less frequently than monthly when practicable, [but not less] and in any event, not less frequently than quarterly
thereafter, the Secretary (in consultation with the Director and, with respect to information described in subsection (b)(2), the head of the applicable Federal agency) shall ensure that updated information with respect to the information described in subsection (b) is posted on the website established under section 2.

(b) INFORMATION TO BE POSTED.—

(1) FUNDS.—For any funds made available to or expended by a Federal agency or component of a Federal agency, the information to be posted shall include—

[(1)] (A) for each appropriations account, including an expired or unexpired appropriations account, the amount—

[(A)] (i) of budget authority appropriated;
[(B)] (ii) that is obligated;
[(C)] (iii) of unobligated balances; and
[(D)] (iv) of any other budgetary resources;

[(2)] (B) from which accounts and in what amount—

[(A)] (i) appropriations are obligated for each program activity; and
[(B)] (ii) outlays are made for each program activity;

[(3)] (C) from which accounts and in what amount—

[(A)] (i) appropriations are obligated for each object class; and
[(B)] (ii) outlays are made for each object class; and

[(4)] (D) for each program activity, the amount—

[(A)] (i) obligated for each object class; and
[(B)] (ii) of outlays made for each object class.

(2) BUDGET JUSTIFICATIONS.—

(A) DEFINITIONS.—In this paragraph—

(i) the term "budget justification materials" means the annual budget justification materials of a Federal agency, or a component of a Federal agency, that are submitted, in conjunction with the budget of the United States Government submitted under section 1105(a) of title 31, United States Code; and

(ii) the term "open Government data asset" has the meaning given that term in section 3502 of title 44, United States Code.

(B) INFORMATION.—The information to be posted—

(i) shall include any budget justification materials—

(I) for the second fiscal year beginning after the date of enactment of this paragraph, and each fiscal year thereafter; and

(II) to the extent practicable, that were released for any fiscal year before the date of enactment of this paragraph; and

(ii) shall not include budget justification materials the disclosure of which is prohibited by law, that are classified, or that are exempt from disclosure under section 552(b) of title 5, United States Code.

(C) FORMAT.—Budget justification materials shall be posted under subparagraph (B)—

(i) as an open Government data asset;

(ii) in a manner that enables users to download individual reports, download all reports in bulk, and
download in bulk the results of a search, to the extent practicable; and
(iii) in a structured data format, to the extent practicable.

(D) DEADLINE.—The budget justification materials required to be posted under subparagraph (B)(i) shall be posted not later than 2 weeks after the date on which the budget justification materials are first submitted to Congress.

(E) RULE OF CONSTRUCTION.—Nothing in this paragraph shall be construed to authorize a Federal agency, or a component of a Federal agency, to destroy any budget justification materials relating to a fiscal year before the fiscal year described in subparagraph (B)(i).