105TH CONGRESS
2D SESSION
H. R. 4074

To hold Federal agencies accountable for the tax dollars spent by such agencies in accordance with the provisions in the Government Management Reform Act of 1994, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 1998

Mr. NEUMANN (for himself and Mr. SESSIONS) introduced the following bill; which was referred to the Committee on Government Reform and Oversight

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A BILL

To hold Federal agencies accountable for the tax dollars spent by such agencies in accordance with the provisions in the Government Management Reform Act of 1994, 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 "Tax Dollars Account-

5 ability Act".

6 **SEC. 2. RESERVATION OF APPROPRIATED FUNDS.**

7   Section 3515 of title 31, United States Code, is

8 amended—

1   (1) by striking subsections (e) through (h); and

2   (2) by adding at the end the following new sub-

3   section:

4   "(e)(1) Beginning in fiscal year 1999, the Director

5 of the Office of Management and Budget shall reserve

6 from obligation and expenditure 5 percent of the discre-

7 tionary appropriations for a fiscal year for an agency (or

8 component of an agency, as applicable) that does not re-

9 ceive an unqualified opinion on the financial statements

10 of the agency (or component of the agency) for the pre-

11 vious fiscal year as part of an audit conducted in accord-

12 ance with section 3521.

13   "(2) The Director shall make available to an agency

14 or component of an agency the expired and unexpired

15 amounts reserved pursuant to paragraph (1) upon the re-

16 ceipt of an unqualified opinion on the financial statements

17 of the agency or component as part of an audit conducted

18 in accordance with section 3521.

19   "(3) Paragraph (1) shall not apply with respect to

20 funds appropriated for Offices of Inspector General, Of-

21 fices of Chief Financial Officers, or any other functions

22 directly responsible for financial management.

23   "(4) For purposes of this subsection, the term 'dis-

24 cretionary appropriations' has the meaning given that

1 term in section 250 of the Balanced Budget and Emer-

2 gency Deficit Control Act of 1985.''.

3 **SEC. 3. ACCOUNTABILITY OF AGENCY OFFICERS AND EM-**

4 **PLOYEES.**

5 Section 3515 of title 31, United States Code, is fur-

6 ther amended by adding at the end the following new sub-

7 section:

8 ''(f)(1) For each audit required by section 3521 that

9 does not result in an unqualified or qualified opinion on

10 the financial statements of the agency (or component of

11 the agency), the Director of the Office of Management and

12 Budget and the head of the agency shall jointly submit,

13 not later than April 1, a statement to the Committees on

14 Appropriations of the House of Representatives and the

15 Senate, the Committee on Government Reform and Over-

16 sight of the House of Representatives, and the Committee

17 on Governmental Affairs of the Senate a statement that

18 identifies the officers and employees of the agency respon-

19 sible for—

20 ''(A) the financial management of the agency;

21 and

22 ''(B) the preparation and production of the fi-

23 nancial statements of the agency.

24 ''(2) The President (in the case of an officer ap-

25 pointed by the President) or the head of the agency (in

1 the case of any other officer or employee) shall remove

2 from office or employment each officer or employee of an

3 agency identified for two consecutive years in a statement

4 required by paragraph (1).''.

SEC. 4. SUBMISSION OF AGENCY FINANCIAL STATEMENTS.

6 Section 3515 of title 31, United States Code, is fur-

7 ther amended is subsection (a)—

8 (1) by striking ''1997'' and inserting ''1999'';

9 and

10 (2) by inserting ''the Congress and'' after ''and

11 submit to''.

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