

Calendar No. 531

113TH CONGRESS
2D SESSION

S. 2113

[Report No. 113–243]

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.

IN THE SENATE OF THE UNITED STATES

MARCH 12, 2014

Mr. COBURN (for himself, Ms. AYOTTE, Mr. BEGICH, Mr. BURR, Mr. CHAMBLISS, Ms. COLLINS, Mr. CRUZ, Mr. ENZI, Mr. FLAKE, Mr. HATCH, Mr. INHOFE, Mr. JOHNSON of Wisconsin, Mr. MCCAIN, Mrs. MCCASKILL, Mr. PAUL, Mr. PORTMAN, Mr. RISCH, Mr. SCOTT, Mr. VITTER, Mr. WARNER, Mr. MANCHIN, Mr. ALEXANDER, Mr. BOOZMAN, Mr. BLUNT, Mr. COATS, Mr. COCHRAN, Mr. CORNYN, Mr. CRAPO, Mr. GRASSLEY, Mr. LEE, Mr. McCONNELL, Mr. ROBERTS, Mr. RUBIO, Mr. SESSIONS, Mr. THUNE, Mr. TOOMEY, Mr. WICKER, and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

AUGUST 26, 2014

Reported, under authority of the order of the Senate of August 5 (legislative day, August 1), 2014, by Mr. CARPER, with an amendment

[Strike out all after the enacting clause and insert the part printed in *italie*]

A BILL

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.

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 “Taxpayers Right-To-
 5 Know Act”.

6 **SEC. 2. COST AND PERFORMANCE OF GOVERNMENT PRO-**
 7 **GRAMS.**

8 (a) AMENDMENT.—Section 1122(a) of title 31,
 9 United States Code, is amended by adding at the end the
 10 following:

11 “(3) ADDITIONAL INFORMATION.—

12 “(A) IN GENERAL.—Information for each
 13 program described under paragraph (1) shall
 14 include the following (which shall be updated
 15 not less frequently than annually):

16 “(i) The total administrative expenses
 17 for the program for the previous fiscal
 18 year.

19 “(ii) The expenditures for services for
 20 the program for the previous fiscal year.

21 “(iii) An estimate of the number of
 22 clients served by the program and bene-
 23 ficiaries who received assistance under the
 24 program (if applicable) for the previous fis-
 25 cal year.

1 “(iv) An estimate of, for the previous
2 fiscal year—

3 “(I) the number of full-time Fed-
4 eral employees who administer the
5 program; and

6 “(II) the number of full-time em-
7 ployees whose salary is paid in part or
8 full by the Federal Government
9 through a grant or contract, a
10 subaward of a grant or contract, a co-
11 operative agreement, or another form
12 of financial award or assistance who
13 administer or assist in administering
14 the program.

15 “(v) An identification of the specific
16 statute that authorizes the program, in-
17 cluding whether such authorization is ex-
18 pired.

19 “(vi) Any finding of duplication or
20 overlap identified by internal review, an In-
21 spector General, the Government Account-
22 ability Office, or other report to the agency
23 about the program.

“(vii) Any program performance reviews (including program performance reports required under section 1116).

“(B) DEFINITIONS.—In this paragraph:

“(i) ADMINISTRATIVE EXPENSES.—
The term ‘administrative expenses’—

“(I) has the meaning given that term by the Director of the Office of Management and Budget under section 504(b)(2) of the Energy and Water Development and Related Agencies Appropriations Act, 2010 (31 U.S.C. 1105 note); and

“(II) includes, with respect to an agency—

“(aa) costs incurred by the agency and costs incurred by grantees, subgrantees, and other recipients of funds from a grant program or other program administered by the agency; and

“(bb) expenses related to personnel salaries and benefits, property management, travel, program management, pro-

1 motion, reviews and audits, case
 2 management, and communication
 3 about, promotion of, and out-
 4 reach for programs and program
 5 activities administered by the
 6 agency.

7 “(ii) SERVICES.—The term ‘serv-
 8 ices’—

9 “(I) has the meaning given that
 10 term by the Director of the Office of
 11 Management and Budget; and

12 “(II) shall be limited to only ac-
 13 tivities, assistance, and aid that pro-
 14 vide a direct benefit to a recipient,
 15 such as the provision of medical care,
 16 assistance for housing or tuition, or
 17 financial support (including grants
 18 and loans).”.

19 (b) EXPIRED GRANT FUNDING.—Not later than Feb-
 20 ruary 1 of each fiscal year, the Director of the Office of
 21 Management and Budget shall publish on the public
 22 website of the Office of Management and Budget the total
 23 amount of undisbursed grant funding remaining in grant
 24 accounts for which the period of availability to the grantee
 25 has expired.

1 **SEC. 3. GOVERNMENT ACCOUNTABILITY OFFICE REQUIRE-**
 2 **MENTS RELATING TO IDENTIFICATION, CON-**
 3 **SOLIDATION, AND ELIMINATION OF DUPLICA-**
 4 **TIVE GOVERNMENT PROGRAMS.**

5 Section 21 of the Statutory Pay-As-You-Go Act of
 6 2010 (31 U.S.C. 712 note) is amended—

7 (1) by striking “The Comptroller General” and
 8 inserting the following:

9 “(a) **IN GENERAL.**—The Comptroller General”; and

10 (2) by adding at the end the following:

11 “(b) **UPDATES.**—The Comptroller General shall
 12 maintain on a publicly available website (which shall in-
 13 clude regular updates, not less frequently than annually)
 14 the status of responses by Departments and Congress to
 15 suggested actions that the Comptroller General has pre-
 16 viously identified in annual reports under subsection (a).
 17 The status of the suggested actions shall be tracked for
 18 an appropriate period to be determined by the Comptroller
 19 General.”.

20 **SEC. 4. CLASSIFIED INFORMATION.**

21 Nothing in this Act shall, or the amendments made
 22 by this Act, be construed to require the disclosure of clas-
 23 sified information.

24 **SEC. 5. REGULATIONS AND IMPLEMENTATION.**

25 (a) **REGULATIONS.**—Not later than 120 days after
 26 the date of enactment of this Act, the Director of the Of-

1 fee of Management and Budget shall prescribe regula-
 2 tions to implement this Act, and the amendments made
 3 by this Act.

4 (b) IMPLEMENTATION.—This Act, and the amend-
 5 ments made by this Act, shall be implemented not later
 6 than 1 year after the date of enactment of this Act.

7 (c) NO ADDITIONAL FUNDS AUTHORIZED.—No addi-
 8 tional funds are authorized to carry out the requirements
 9 of this Act, or the amendments made by this Act.

10 **SECTION 1. SHORT TITLE.**

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

13 **SEC. 2. COST AND PERFORMANCE OF GOVERNMENT PRO-**
 14 **GRAMS.**

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

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

19 (2) by inserting before paragraph (2), as so re-
 20 designated, the following:

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

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

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

6 (B) by striking subparagraph (C) and in-
 7 serting the following:

8 “(C) include on the website—

9 “(i) a program inventory that shall
 10 identify each program of the Federal Gov-
 11 ernment, which shall include—

12 “(I) any activity that is com-
 13 monly referred to as a program;

14 “(II) any activity specifically cre-
 15 ated by law, or referenced in law, as a
 16 program;

17 “(III) each program that has an
 18 application process;

19 “(IV) each program for which fi-
 20 nancial awards are made on a com-
 21 petitive basis; and

22 “(V) any activity identified as a
 23 program activity in a budget request;
 24 and

1 “(ii) for each program identified in the
2 program inventory, the information re-
3 quired under paragraph (3).”;

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

5 (A) in the matter preceding subparagraph
6 (A), by striking “described under paragraph (1)”
7 and inserting “identified in the program inven-
8 tory required under paragraph (2)”;

9 (B) by striking subparagraph (A) and in-
10 serting the following:

11 “(A) the program activities that are consid-
12 ered a program by the agency;”;

13 (C) in subparagraph (B), by striking “and”
14 at the end;

15 (D) in subparagraph (C), by striking the
16 period at the end and inserting a semicolon; and

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

18 “(D) an identification of the specific statute
19 that authorizes the program and any regulations
20 specific to the program;

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

24 “(i) an estimate of the number of indi-
25 viduals served by the program and bene-

1 *ficiaries who received financial assistance*
2 *under the program; and*

3 “(ii) an estimate of—

4 “(I) the number of full-time
5 equivalents who administer the pro-
6 gram; and

7 “(II) the number of full-time
8 equivalents whose salary is paid in
9 part or full by the Federal Government
10 through a grant, contract, cooperative
11 agreement, or another form of financial
12 award or assistance who administer or
13 assist in any way in administering the
14 program;

15 “(F) links to any evaluation, assessment, or
16 program performance reviews by the agency, an
17 Inspector General, or the Government Account-
18 ability Office (including program performance
19 reports required under section 1116) released
20 during the preceding 5 years; and

21 “(G) to the extent available, financial infor-
22 mation for each program required to be reported
23 under section 3(b) of the Federal Funding Ac-
24 countability and Transparency Act of 2006 (31
25 U.S.C. 6101 note), or a direct link to such infor-

1 *mation for a specific program on the website es-*
2 *tablished under section 2 of that Act.”.*

3 (b) *GUIDANCE.*—*Not later than 1 year after the date*
4 *of enactment of this Act, the Director of the Office of Man-*
5 *agement and Budget—*

6 (1) *shall issue guidance to agencies to identify*
7 *how the program activities used in budget or appro-*
8 *priations accounts correspond with programs identi-*
9 *fied in the program inventory required under section*
10 *1122(a)(2)(A) of title 31, United States Code, as*
11 *amended by subsection (a); and*

12 (2) *may issue guidance to agencies on more*
13 *closely aligning program activities to the programs in*
14 *the program inventory for purposes of the budget of*
15 *the President submitted to Congress under section*
16 *1105(a) of title 31, United States Code.*

17 **SEC. 3. REGULATIONS AND IMPLEMENTATION.**

18 (a) *REGULATIONS.*—*Not later than 120 days after the*
19 *date of enactment of this Act, the Director of the Office of*
20 *Management and Budget shall prescribe regulations or*
21 *other guidance to implement this Act, and the amendments*
22 *made by this Act.*

23 (b) *IMPLEMENTATION.*—*This Act, and the amendments*
24 *made by this Act, shall be implemented not later than 1*
25 *year after the date of enactment of this Act.*

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