

Calendar No. 127114TH CONGRESS
1ST SESSION**S. 282****[Report No. 114–71]**

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

JANUARY 28, 2015

Mr. LANKFORD (for himself, Mrs. MCCASKILL, Mr. JOHNSON, Ms. AYOTTE, Ms. HEITKAMP, Mr. ENZI, Mr. MCCAIN, Mr. PORTMAN, Mr. PETERS, and Mr. PAUL) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

JUNE 24, 2015

Reported by Mr. JOHNSON, 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,*

1 **SECTION 1. SHORT TITLE.**

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

4 **SEC. 2. COST AND PERFORMANCE OF GOVERNMENT PRO-**
5 **GRAMS.**

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

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

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

12 “(1) **DEFINITION OF PROGRAM.**—For purposes
13 of this subsection, the term ‘program’ means an or-
14 ganized set of activities by 1 or more agencies di-
15 rected toward a common purpose or goal.”;

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

17 (A) by striking “**IN GENERAL.**—Not later
18 than October 1, 2012, the Office of Manage-
19 ment and Budget shall” and inserting
20 “**WEBSITE AND PROGRAM INVENTORY.**—The
21 Director of the Office of Management and
22 Budget shall”; and

23 (B) by striking subparagraph (C) and in-
24 serting the following:

25 “(C) include on the website—

1 “(i) a program inventory that shall
2 identify each program of the Federal Gov-
3 ernment, which shall include—

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

6 “(II) any activity specifically cre-
7 ated by law, or referenced in law, as
8 a program;

9 “(III) each program that has an
10 application process;

11 “(IV) each program for which fi-
12 nancial awards are made on a com-
13 petitive basis; and

14 “(V) any activity identified as a
15 program activity in a budget request;
16 and

17 “(ii) for each program identified in
18 the program inventory, the information re-
19 quired under paragraph (3).”; and

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

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

1 (B) by striking subparagraph (A) and in-
 2 serting the following:

3 “(A) the program activities that are con-
 4 sidered a program by the agency;”;

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

7 (D) in subparagraph (C), by striking the
 8 period at the end and inserting a semicolon;
 9 and

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

11 “(D) an identification of the specific stat-
 12 ute that authorizes the program and any regu-
 13 lations specific to the program;

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

17 “(i) an estimate of the number of in-
 18 dividuals served by the program and bene-
 19 ficiaries who received financial assistance
 20 under the program; and

21 “(ii) an estimate of—

22 “(I) the number of full-time
 23 equivalents who administer the pro-
 24 gram; and

1 “(H) the number of full-time
 2 equivalents whose salary is paid in
 3 part or full by the Federal Govern-
 4 ment through a grant, contract, coop-
 5 erative agreement, or another form of
 6 financial award or assistance who ad-
 7 minister or assist in any way in ad-
 8 ministering the program;

9 “(F) links to any evaluation, assessment,
 10 or program performance reviews by the agency,
 11 an Inspector General, or the Government Ac-
 12 countability Office (including program perform-
 13 ance reports required under section 1116) re-
 14 leased during the preceding 5 years; and

15 “(G) to the extent available, financial in-
 16 formation for each program required to be re-
 17 ported under section 3(b) of the Federal Fund-
 18 ing Accountability and Transparency Act of
 19 2006 (31 U.S.C. 6101 note), or a direct link to
 20 such information for a specific program on the
 21 website established under section 2 of that
 22 Act.”.

23 (b) GUIDANCE.—Not later than 1 year after the date
 24 of enactment of this Act, the Director of the Office of
 25 Management and Budget—

1 (1) shall issue guidance to agencies to identify
 2 how the program activities used in budget or appro-
 3 priations accounts correspond with programs identi-
 4 fied in the program inventory required under section
 5 1122(a)(2)(A) of title 31, United States Code, as
 6 amended by subsection (a); and

7 (2) may issue guidance to agencies on more
 8 closely aligning program activities to the programs
 9 in the program inventory for purposes of the budget
 10 of the President submitted to Congress under sec-
 11 tion 1105(a) of title 31, United States Code.

12 (c) EXPIRED GRANT FUNDING.—Not later than Feb-
 13 ruary 1 of each fiscal year, the Director of the Office of
 14 Management and Budget shall publish on the public
 15 website of the Office of Management and Budget the total
 16 amount of undisbursed grant funding remaining in grant
 17 accounts for which the period of availability to the grantee
 18 has expired.

19 **SEC. 3. REGULATIONS AND IMPLEMENTATION.**

20 (a) REGULATIONS.—Not later than 120 days after
 21 the date of enactment of this Act, the Director of the Of-
 22 fice of Management and Budget shall prescribe regula-
 23 tions or other guidance to implement this Act, and the
 24 amendments made by this Act.

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

4 **SECTION 1. SHORT TITLE.**

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

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

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

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

12 (2) *by inserting before paragraph (2), as so re-*
 13 *designated, the following:*

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

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

19 (A) *by striking “IN GENERAL.—Not later*
 20 *than October 1, 2012, the Office of Management*
 21 *and Budget shall” and inserting “WEBSITE AND*
 22 *PROGRAM INVENTORY.—The Director of the Of-*
 23 *fice of Management and Budget shall”;*

24 (B) *by striking subparagraph (C) and in-*
 25 *serting the following:*

1 “(C) include on the website—

2 “(i) a program inventory that shall
3 identify each program of the Federal Gov-
4 ernment for which there is more than
5 \$1,000,000 in annual budget authority,
6 which shall include—

7 “(I) any activity that is com-
8 monly referred to as a program by a
9 Federal agency in communications
10 with Congress, including any activity
11 identified as a program in a budget re-
12 quest;

13 “(II) any activity that is com-
14 monly referred to as a program by a
15 Federal agency in communications
16 with the public, including each pro-
17 gram for which financial awards are
18 made on a competitive basis; and

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

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

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

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

5 (B) by striking subparagraph (C);

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

8 (D) by striking subparagraph (A) and in-
 9 serting the following:

10 “(A) an identification of the program ac-
 11 tivities that are aggregated, disaggregated, or
 12 consolidated as part of identifying programs;

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

16 “(C) to the maximum extent practicable, the
 17 amount of funding for each program, determined
 18 using the pro rata share of the program activi-
 19 ties that are aggregated, disaggregated, or con-
 20 solidated as part of identifying programs;”;

21 (E) in subparagraph (D), as so redesign-
 22 ated, by striking “and” at the end; and

23 (F) by adding at the end the following:

1 “(E) an identification of the statutes that
2 authorize the program and any major regula-
3 tions specific to the program;

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

7 “(i) a description of the individuals
8 served by the program and beneficiaries who
9 received financial assistance under the pro-
10 gram, including an estimate of the number
11 of individuals and beneficiaries, to the ex-
12 tent practicable;

13 “(ii) for each program for which the
14 head of an agency determines it is not prac-
15 ticable to provide an estimate of the number
16 of individuals and beneficiaries served by
17 the program—

18 “(I) an explanation of why data
19 regarding the number of such individ-
20 uals and beneficiaries cannot be pro-
21 vided; and

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

1 “(iii) a description of—

2 “(I) the Federal employees who
3 administer the program, including the
4 number of full-time equivalents with a
5 pro rata estimate for full-time equiva-
6 lents associated with multiple pro-
7 grams; and

8 “(II) other individuals whose sal-
9 ary is paid in part or full by the Fed-
10 eral Government through a grant, con-
11 tract, cooperative agreement, or an-
12 other form of financial award or as-
13 sistance who administer or assist in
14 any way in administering the pro-
15 gram, including the number of full-
16 time equivalents, to the extent prac-
17 ticable;

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

24 “(H) to the extent practicable, financial
25 and other information for each program activity

1 *required to be reported under the Federal Fund-*
 2 *ing Accountability and Transparency Act of*
 3 *2006 (31 U.S.C. 6101 note).”; and*
 4 *(5) by adding at the end the following:*

5 “(4) *ARCHIVING.—After the end of each fiscal*
 6 *year, the Director of the Office of Management and*
 7 *Budget shall archive and preserve the information in-*
 8 *cluded in the program inventory required under*
 9 *paragraph (2) relating to that fiscal year.”.*

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

16 **SEC. 3. GUIDANCE AND IMPLEMENTATION.**

17 *(a) GUIDANCE.—Not later than June 30, 2017, the Di-*
 18 *rector of the Office of Management and Budget—*

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

21 *(2) shall issue guidance to agencies to identify*
 22 *how the program activities used for reporting under*
 23 *the Federal Funding Accountability and Trans-*
 24 *parency Act of 2006 (31 U.S.C. 6101 note) are associ-*
 25 *ated with programs identified in the program inven-*

1 *tory required under section 1122(a)(2)(C)(i) of title*
2 *31, United States Code, as amended by subsection (a);*

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

9 *(4) may, based on an analysis of the costs of im-*
10 *plementation, and after submitting to Congress a no-*
11 *tification of the action by the Director—*

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

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

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

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

1 (b) *IMPLEMENTATION.—This Act, and the amendments*
2 *made by this Act, shall be implemented not later than June*
3 *30, 2018.*

Calendar No. 127

114TH CONGRESS
1ST Session

S. 282

[Report No. 114-71]

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.

JUNE 24, 2015

Reported with an amendment