

Calendar No. 43

115TH CONGRESS
1ST SESSION**S. 317****[Report No. 115–34]**

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

FEBRUARY 6, 2017

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

MAY 1, 2017

Reported by Mr. JOHNSON, with an amendment

[Insert the part printed in *italic*]

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. INVENTORY OF GOVERNMENT PROGRAMS.**

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

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

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

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

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

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

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

24 “(C) include on the website—

25 “(i) a program inventory that shall
26 identify each program of the Federal Gov-

ernment for which there is more than
\$1,000,000 in annual budget authority,
which shall include—

“(I) any activity that is com-
monly referred to as a program by a
Federal agency in communications
with Congress, including any activity
identified as a program in a budget
request;

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

“(III) any activity referenced in
law as a program after June 30,
2019; and

“(ii) for each program identified in
the program inventory, the information re-
quired under paragraph (3) or paragraph
(4), as applicable.”;

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

(A) in the matter preceding subparagraph
(A), by striking “INFORMATION.—Information

1 for each program described under paragraph
2 (1)” and inserting “INFORMATION FOR LARGER
3 PROGRAMS.—Information for each program
4 identified in the program inventory required
5 under paragraph (2) for which there is more
6 than \$10,000,000 in annual budget authority”;

7 (B) by striking subparagraph (C);

8 (C) by redesignating subparagraph (B) as
9 subparagraph (D);

10 (D) by striking subparagraph (A) and in-
11 serting the following:

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

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

19 “(C) an estimate of the amount of funding
20 for the program;”;

21 (E) in subparagraph (D), as so redesign-
22 nated, 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
9 who received financial assistance under the
10 program, including an estimate of the
11 number of individuals and beneficiaries, to
12 the extent practicable;

13 “(ii) for each program for which the
14 head of an agency determines it is not
15 practicable to provide an estimate of the
16 number of individuals and beneficiaries
17 served by 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 meas-
23 ures that could be taken to gather the
24 data required to provide such an esti-
25 mate; 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,
11 contract, cooperative agreement, or
12 another 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,
19 or program performance reviews by the agency,
20 an Inspector General, or the Government Ac-
21 countability Office (including program perform-
22 ance reports required under section 1116) re-
23 leased 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
2 Funding Accountability and Transparency Act
3 of 2006 (31 U.S.C. 6101 note).”; and
4 (5) by adding at the end the following:

5 “(4) INFORMATION FOR SMALLER PROGRAMS.—

6 Information for each program identified in the pro-
7 gram inventory required under paragraph (2) for
8 which there is more than \$1,000,000 and not more
9 than \$10,000,000 in annual budget authority shall,
10 at a minimum, include—

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

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

18 “(C) an identification of the statutes that
19 authorize the program and any major regula-
20 tions specific to the program;

21 “(D) for any program that provides grants
22 or other financial assistance to individuals or
23 entities, a description of the individuals served
24 by the program and beneficiaries who received

1 financial assistance under the program for the
 2 most recent fiscal year; and

3 “(E) links to any evaluation, assessment,
 4 or program performance reviews by the agency,
 5 an Inspector General, or the Government Ac-
 6 countability Office (including program perform-
 7 ance reports required under section 1116) re-
 8 leased during the preceding 5 years.

9 “(5) ARCHIVING.—After the end of each fiscal
 10 year, the Director of the Office of Management and
 11 Budget shall archive and preserve the information
 12 included in the program inventory required under
 13 paragraph (2) relating to that fiscal year.”.

14 (b) AUTHORIZATION OF APPROPRIATIONS.—There is
 15 authorized to be appropriated to the Director of the Office
 16 of Management and Budget to carry out this Act and the
 17 amendments made by this Act a total of \$18,000,000 for
 18 the period of fiscal years 2018, 2019, and 2020.

19 **SEC. 3. GUIDANCE, IMPLEMENTATION, REPORTING, AND**
 20 **REVIEW.**

21 (a) IN GENERAL.—The Director of the Office of
 22 Management and Budget—

23 (1) not later than June 30, 2018—

24 (A) shall prescribe initial guidance to im-
 25 plement this Act, and the amendments made by

1 this Act, *which shall include ongoing reporting*
2 *on at least an annual basis;*

3 (B) shall issue initial guidance to agencies
4 to identify how the program activities used for
5 reporting under the Federal Funding Account-
6 ability and Transparency Act of 2006 (31
7 U.S.C. 6101 note) are associated with programs
8 identified in the program inventory required
9 under section 1122(a)(2)(C)(i) of title 31,
10 United States Code, as amended by section 2;
11 and

12 (C) may issue initial guidance to agencies
13 to ensure that the programs identified in the
14 program inventory required under section
15 1122(a)(2)(C)(i) of title 31, United States
16 Code, as amended by section 2, are presented
17 at a similar level of detail across agencies and
18 are not duplicative or overlapping; and

19 (2) may, based on an analysis of the costs of
20 implementation, and after submitting to Congress a
21 notification of the action by the Director—

22 (A) extend the implementation deadline
23 under subsection (b)—

24 (i) in 1-year increments; and

1 (ii) by not more than a total of 2
2 years; and

3 (B) exempt from the requirements under
4 section 1122(a) of title 31, United States Code,
5 an agency that—

6 (i) is not listed in section 901(b) of
7 title 31, United States Code; and

8 (ii) for the fiscal year during which
9 the exemption is made, has budget author-
10 ity (as defined in section 3 of the Congres-
11 sional Budget Act of 1974 (2 U.S.C. 622))
12 of not more than \$10,000,000.

13 (b) IMPLEMENTATION.—This Act, and the amend-
14 ments made by this Act, shall be implemented not later
15 than June 30, 2019.

16 (c) REPORTING.—

17 (1) IN GENERAL.—Not later than 5 years after
18 the date of enactment of this Act, the Comptroller
19 General of the United States shall submit to Con-
20 gress a report regarding the implementation of this
21 Act and the amendments made by this Act, which
22 shall—

23 (A) review how the Office of Management
24 and Budget and agencies determined what ac-
25 tivities constitute a program (as defined under

1 section 1122 of title 31, United States Code, as
2 amended by this Act) and what activities do not
3 constitute a program;

4 (B) evaluate the extent to which the pro-
5 gram inventory required under section 1122 of
6 title 31, United States Code, as amended by
7 this Act, provides useful information for deci-
8 sionmakers;

9 (C) evaluate the extent to which the pro-
10 gram inventory provides a coherent picture of
11 the scope of Federal involvement in particular
12 areas; and

13 (D) include the recommendations of the
14 Comptroller General, if any, for improving im-
15 plementation of this Act and the amendments
16 made by this Act.

17 (2) HEARINGS.—After receipt of the report re-
18 quired under paragraph (1), the Committee on
19 Homeland Security and Governmental Affairs of the
20 Senate and the Committee on Oversight and Govern-
21 ment Reform of the House of Representatives shall
22 hold hearings to review the findings of the report.

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