

## Union Calendar No. 227

114TH CONGRESS  
1ST SESSION

# H. R. 598

[Report No. 114-298]

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.

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### IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2015

Mr. WALBERG (for himself, Mr. COOPER, Mr. BOST, Mr. KELLY of Pennsylvania, and Mr. LONG) introduced the following bill; which was referred to the Committee on Oversight and Government Reform

OCTOBER 20, 2015

Additional sponsors: Ms. MCSALLY, Mr. PITTENGER, Mr. ROSKAM, Mr. OLSON, Mr. RYAN of Wisconsin, and Mr. COSTA

OCTOBER 20, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

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

[For text of introduced bill, see copy of bill as introduced on January 28, 2015]

# **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. INVENTORY OF GOVERNMENT PROGRAMS.**

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

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

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

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

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

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

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 for which there is more than  
4 \$1,000,000 in annual budget authority,  
5 which shall include—

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

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

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

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

24           (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.*



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