

# 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.

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## 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]

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## 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-

1                   ernment for which there is more than  
2                   \$1,000,000 in annual budget authority,  
3                   which shall include—

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

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

16                         “(III) any activity referenced in  
17                         law as a program after June 30,  
18                         2019; and

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

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

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

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

(B) by striking subparagraph (C);

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

(D) by striking subparagraph (A) and inserting the following:

“(A) an identification of the program activities that are aggregated, disaggregated, or consolidated as part of identifying programs;

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

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

(E) in subparagraph (D), as so redesignated, by striking “and” at the end; and

(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—

(A) extend the implementation deadline

(c) in 1990, in accordance with the 1990 Act.

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

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

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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