

Calendar No. 350

114TH CONGRESS
2D SESSION**H. R. 598**

IN THE SENATE OF THE UNITED STATES

JANUARY 12, 2016

Received

JANUARY 19, 2016

Read twice and placed on the calendar

AN ACT

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,
8 United States Code, is amended—

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

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

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

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

10 (A) by striking “IN GENERAL.—Not later
11 than October 1, 2012, the Office of Manage-
12 ment and Budget shall” and inserting
13 “WEBSITE AND PROGRAM INVENTORY.—The
14 Director of the Office of Management and
15 Budget shall”;

16 (B) by striking subparagraph (C) and in-
17 serting the following:

18 “(C) include on the website—

19 “(i) a program inventory that shall
20 identify each program of the Federal Gov-
21 ernment for which there is more than
22 \$1,000,000 in annual budget authority,
23 which shall include—

24 “(I) any activity that is com-
25 monly referred to as a program by a

1 Federal agency in communications
2 with Congress, including any activity
3 identified as a program in a budget
4 request;

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

11 “(III) any activity referenced in
12 law as a program after June 30,
13 2019; and

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

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

19 (A) in the matter preceding subparagraph
20 (A), by striking “INFORMATION.—Information
21 for each program described under paragraph
22 (1)” and inserting “INFORMATION FOR LARGER
23 PROGRAMS.—Information for each program
24 identified in the program inventory required

1 under paragraph (2) for which there is more
2 than \$10,000,000 in annual budget authority”;

3 (B) by striking subparagraph (C);

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

6 (D) by striking subparagraph (A) and in-
7 serting the following:

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

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

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

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

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

20 “(E) an identification of the statutes that
21 authorize the program and any major regula-
22 tions specific to the program;

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

1 “(i) a description of the individuals
2 served by the program and beneficiaries
3 who received financial assistance under the
4 program, including an estimate of the
5 number of individuals and beneficiaries, to
6 the extent practicable;

7 “(ii) for each program for which the
8 head of an agency determines it is not
9 practicable to provide an estimate of the
10 number of individuals and beneficiaries
11 served by the program—

12 “(I) an explanation of why data
13 regarding the number of such individ-
14 uals and beneficiaries cannot be pro-
15 vided; and

16 “(II) a discussion of the meas-
17 ures that could be taken to gather the
18 data required to provide such an esti-
19 mate; and

20 “(iii) a description of—

21 “(I) the Federal employees who
22 administer the program, including the
23 number of full-time equivalents with a
24 pro rata estimate for full-time equiva-

1 lents associated with multiple pro-
2 grams; and

3 “(II) other individuals whose sal-
4 ary is paid in part or full by the Fed-
5 eral Government through a grant,
6 contract, cooperative agreement, or
7 another form of financial award or as-
8 sistance who administer or assist in
9 any way in administering the pro-
10 gram, including the number of full-
11 time equivalents, to the extent prac-
12 ticable;

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

19 “(H) to the extent practicable, financial
20 and other information for each program activity
21 required to be reported under the Federal
22 Funding Accountability and Transparency Act
23 of 2006 (31 U.S.C. 6101 note).”; and
24 (5) by adding at the end the following:

1 “(4) INFORMATION FOR SMALLER PROGRAMS.—
2 Information for each program identified in the pro-
3 gram inventory required under paragraph (2) for
4 which there is more than \$1,000,000 and not more
5 than \$10,000,000 in annual budget authority shall,
6 at a minimum, include—

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

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

14 “(C) an identification of the statutes that
15 authorize the program and any major regula-
16 tions specific to the program;

17 “(D) for any program that provides grants
18 or other financial assistance to individuals or
19 entities, a description of the individuals served
20 by the program and beneficiaries who received
21 financial assistance under the program for the
22 most recent fiscal year; and

23 “(E) links to any evaluation, assessment,
24 or program performance reviews by the agency,
25 an Inspector General, or the Government Ac-

1 countability Office (including program perform-
2 ance reports required under section 1116) re-
3 leased during the preceding 5 years.

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

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

15 **SEC. 3. GUIDANCE AND IMPLEMENTATION.**

16 (a) GUIDANCE.—Not later than June 30, 2018, the
17 Director of the Office of Management and Budget—

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

20 (2) shall issue guidance to agencies to identify
21 how the program activities used for reporting under
22 the Federal Funding Accountability and Trans-
23 parency Act of 2006 (31 U.S.C. 6101 note) are as-
24 sociated with programs identified in the program in-
25 ventory required under section 1122(a)(2)(C)(i) of

1 title 31, United States Code, as amended by sub-
2 section (a);

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

9 (4) may, based on an analysis of the costs of
10 implementation, and after submitting to Congress a
11 notification 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
18 the exemption is made, has budget author-
19 ity (as defined in section 3 of the Congres-
20 sional Budget Act of 1974 (2 U.S.C. 622))
21 of not 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 amend-
2 ments made by this Act, shall be implemented not later
3 than June 30, 2019.

4 **SEC. 4. NO ADDITIONAL FUNDS AUTHORIZED.**

5 No additional funds are authorized to carry out the
6 requirements of this Act and the amendments made by
7 this Act. Such requirements shall be carried out using
8 amounts otherwise authorized.

Passed the House of Representatives January 11,
2016.

Attest:

KAREN L. HAAS,

Clerk.

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