AMENDMENT NO. Calendar No.

Purpose: In the nature of a substitute.

IN THE SENATE OF THE UNITED STATES-114th Cong., 1st Sess.

S.282

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.

Referred to the Committee on ______ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT IN THE NATURE OF A SUBSTITUTE intended to be proposed by Mr. LANKFORD

Viz:

1 Strike all after the enacting clause and insert the fol-

2 lowing:

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—

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

1	(2) by inserting before paragraph (2), as so re-
2	designated, the following:
3	"(1) Definition of program.—For purposes
4	of this subsection, the term 'program' means an or-
5	ganized set of activities by 1 or more agencies di-
6	rected toward a common purpose or goal.";
7	(3) in paragraph (2), as so redesignated—
8	(A) by striking "IN GENERAL.—Not later
9	than October 1, 2012, the Office of Manage-
10	ment and Budget shall" and inserting
11	"Website and program inventory.—The
12	Director of the Office of Management and
13	Budget shall'';
14	(B) by striking subparagraph (C) and in-
15	serting the following:
16	"(C) include on the website—
17	"(i) a program inventory that shall
18	identify each program of the Federal Gov-
19	ernment for which there is more than
20	\$1,000,000 in annual budget authority,
21	which shall include—
22	"(I) any activity that is com-
23	monly referred to as a program by a
24	Federal agency in communications
25	with Congress, including any activity

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1	identified as a program in a budget
2	request;
3	"(II) any activity that is com-
4	monly referred to as a program by a
5	Federal agency in communications
6	with the public, including each pro-
7	gram for which financial awards are
8	made on a competitive basis; and
9	"(III) any activity referenced in
10	law as a program after June 30,
11	2018; and
12	"(ii) for each program identified in
13	the program inventory, the information re-
14	quired under paragraph (3).";
15	(4) in paragraph (3), as so redesignated—
16	(A) in the matter preceding subparagraph
17	(A), by striking "described under paragraph
18	(1)" and inserting "identified in the program
19	inventory required under paragraph (2)";
20	(B) by striking subparagraph (C);
21	(C) by redesignating subparagraph (B) as
22	subparagraph (D);
23	(D) by striking subparagraph (A) and in-
24	serting the following:

1	"(A) an identification of the program ac-
2	tivities that are aggregated, disaggregated, or
3	consolidated as part of identifying programs;
4	"(B) for each program activity described in
5	subparagraph (A), the amount of funding for
6	the current fiscal year and previous 2 fiscal
7	years;
8	"(C) to the maximum extent practicable,
9	the amount of funding for each program, deter-
10	mined using the pro rata share of the program
11	activities that are aggregated, disaggregated, or
12	consolidated as part of identifying programs;";
13	(E) in subparagraph (D), as so redesig-
14	nated, by striking "and" at the end; and
15	(F) by adding at the end the following:
16	"(E) an identification of the statutes that
17	authorize the program and any major regula-
18	tions specific to the program;
19	"(F) for any program that provides grants
20	or other financial assistance to individuals or
21	entities, for the most recent fiscal year—
22	"(i) a description of the individuals
23	served by the program and beneficiaries
24	who received financial assistance under the
25	program, including an estimate of the

1	number of individuals and beneficiaries, to
2	the extent practicable;
3	"(ii) for each program for which the
4	head of an agency determines it is not
5	practicable to provide an estimate of the
6	number of individuals and beneficiaries
7	served by the program—
8	"(I) an explanation of why data
9	regarding the number of such individ-
10	uals and beneficiaries cannot be pro-
11	vided; and
12	"(II) a discussion of the meas-
13	ures that could be taken to gather the
14	data required to provide such an esti-
15	mate; and
16	"(iii) a description of—
17	"(I) the Federal employees who
18	administer the program, including the
19	number of full-time equivalents with a
20	pro rata estimate for full-time equiva-
21	lents associated with multiple pro-
22	grams; and
23	"(II) other individuals whose sal-
24	ary is paid in part or full by the Fed-
25	eral Government through a grant,

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1	contract, cooperative agreement, or
2	another form of financial award or as-
3	sistance who administer or assist in
4	any way in administering the pro-
5	gram, including the number of full-
6	time equivalents, to the extent prac-
7	ticable;
8	"(G) links to any evaluation, assessment,
9	or program performance reviews by the agency,
10	an Inspector General, or the Government Ac-
11	countability Office (including program perform-
12	ance reports required under section 1116) re-
13	leased during the preceding 5 years; and
14	"(H) to the extent practicable, financial
15	and other information for each program activity
16	required to be reported under the Federal
17	Funding Accountability and Transparency Act
18	of 2006 (31 U.S.C. 6101 note)."; and
19	(5) by adding at the end the following:
20	"(4) Archiving.—After the end of each fiscal
21	year, the Director of the Office of Management and
22	Budget shall archive and preserve the information
23	included in the program inventory required under
24	paragraph (2) relating to that fiscal year.".

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

7 SEC. 3. GUIDANCE AND IMPLEMENTATION.

8 (a) GUIDANCE.—Not later than June 30, 2017, the
9 Director of the Office of Management and Budget—

10 (1) shall prescribe guidance to implement this11 Act, and the amendments made by this Act;

12 (2) shall issue guidance to agencies to identify 13 how the program activities used for reporting under 14 the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) are as-15 16 sociated with programs identified in the program in-17 ventory required under section 1122(a)(2)(C)(i) of 18 title 31, United States Code, as amended by sub-19 section (a);

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

1	(4) may, based on an analysis of the costs of
2	implementation, and after submitting to Congress a
3	notification of the action by the Director—
4	(A) exempt from the requirements under
5	section 1122(a) of title 31, United States Code,
6	an agency that—
7	(i) is not listed in section 901(b) of
8	title 31, United States Code; and
9	(ii) for the fiscal year during which
10	the exemption is made, has budget author-
11	ity (as defined in section 3 of the Congres-
12	sional Budget Act of 1974 (2 U.S.C. 622))
13	of not more than \$10,000,000; and
14	(B) extend the implementation deadline
15	under subsection (b) by not more than 1 year.
16	(b) IMPLEMENTATION.—This Act, and the amend-
17	ments made by this Act, shall be implemented not later
18	than June 30, 2018.