

115TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

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

Mr. LANKFORD (for himself, Mrs. MCCASKILL, Mr. JOHNSON, Ms. HEITKAMP, Mr. MCCAIN, Ms. HASSAN, Mr. PORTMAN, Mr. DAINES, and Mrs. FISCHER) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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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,*

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 1 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 redesi-  
18 gnated, 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 U.S.C. 6101 note) are associated with programs  
2 identified in the program inventory required  
3 under section 1122(a)(2)(C)(i) of title 31,  
4 United States Code, as amended by section 2;  
5 and

6 (C) may issue initial guidance to agencies  
7 to ensure that the programs identified in the  
8 program inventory required under section  
9 1122(a)(2)(C)(i) of title 31, United States  
10 Code, as amended by section 2, are presented  
11 at a similar level of detail across agencies and  
12 are not duplicative or overlapping; and

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

16 (A) extend the implementation deadline  
17 under subsection (b)—

18 (i) in 1-year increments; and

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

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

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

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

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

9           (c) REPORTING.—

10           (1) IN GENERAL.—Not later than 5 years after  
11           the date of enactment of this Act, the Comptroller  
12           General of the United States shall submit to Con-  
13           gress a report regarding the implementation of this  
14           Act and the amendments made by this Act, which  
15           shall—

16                   (A) review how the Office of Management  
17                   and Budget and agencies determined what ac-  
18                   tivities constitute a program (as defined under  
19                   section 1122 of title 31, United States Code, as  
20                   amended by this Act) and what activities do not  
21                   constitute a program;

22                   (B) evaluate the extent to which the pro-  
23                   gram inventory required under section 1122 of  
24                   title 31, United States Code, as amended by

1           this Act, provides useful information for deci-  
2           sion makers;

3           (C) evaluate the extent to which the pro-  
4           gram inventory provides a coherent picture of  
5           the scope of Federal involvement in particular  
6           areas; and

7           (D) include the recommendations of the  
8           Comptroller General, if any, for improving im-  
9           plementation of this Act and the amendments  
10          made by this Act.

11          (2) HEARINGS.—After receipt of the report re-  
12          quired under paragraph (1), the Committee on  
13          Homeland Security and Governmental Affairs of the  
14          Senate and the Committee on Oversight and Govern-  
15          ment Reform of the House of Representatives shall  
16          hold hearings to review the findings of the report.