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To provide taxpayers with an annual report disclosing the cost of, performance by, and areas for improvements for Government programs, and for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 7, 2011

Mr. COBURN (for himself, Mr. SESSIONS, Mr. CHAMBLISS, Mr. BURR, Mrs. McCASKILL, Ms. COLLINS, Mr. BEGICH, Mr. MCCAIN, Ms. AYOTTE, Mr. HATCH, Mr. PAUL, Mr. HELLER, Mr. CRAPO, Mr. COATS, Mr. ENZI, Mr. DEMINT, Mr. THUNE, Mr. RUBIO, Mr. JOHNSON of Wisconsin, Mr. LEE, Mr. BOOZMAN, Mr. HOEVEN, Mr. CORNYN, Mr. VITTER, Mr. GRAHAM, Mr. KYL, Mr. TOOMEY, Mr. MCCONNELL, Mr. RISCH, Mr. WICKER, Mr. INHOFE, and Mr. BARRASSO) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To provide taxpayers with an annual report disclosing the cost of, performance by, and areas for improvements for Government programs, 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”.

1 **SEC. 2. REQUIREMENTS RELATING TO ANNUAL REPORT ON**
2 **COST OF, PERFORMANCE BY, AND AREAS FOR**
3 **IMPROVEMENTS FOR GOVERNMENT PRO-**
4 **GRAMS.**

5 (a) **REQUIREMENT TO IDENTIFY AND DESCRIBE**
6 **PROGRAMS.**—Each fiscal year, for purposes of the report
7 required by subsection (b), the head of each agency
8 shall—

9 (1) identify and describe every program admin-
10 istered by the agency;

11 (2) for each such program—

12 (A) determine the total administrative ex-
13 penses of the program;

14 (B) determine the expenditures for services
15 for the program;

16 (C) estimate the number of clients served
17 by the program and beneficiaries who received
18 assistance under the program (if applicable);
19 and

20 (D) estimate—

21 (i) the number of full-time employees
22 who administer the program; and

23 (ii) the number of full-time equiva-
24 lents (whose salary is paid in part or full
25 by the Federal Government through a
26 grant or contract, a subaward of a grant

1 or contract, a cooperative agreement, or
2 another form of financial award or assist-
3 ance) who assist in administering the pro-
4 gram; and

5 (3) identify programs within the Federal Gov-
6 ernment (whether inside or outside the agency) with
7 duplicative or overlapping missions, services, and al-
8 lowable uses of funds.

9 (b) RELATIONSHIP TO CATALOG OF DOMESTIC AS-
10 SISTANCE.—With respect to the requirements of sub-
11 sections (a)(1) and (a)(2)(B), the head of an agency may
12 use the same information provided in the catalog of do-
13 mestic and international assistance programs in the case
14 of any program that is a domestic or international assist-
15 ance program.

16 (c) REPORT.—Not later than February 1 of each fis-
17 cal year, the head of each agency shall publish on the offi-
18 cial public website of the agency a report containing the
19 following:

20 (1) The information required under subsection
21 (a) with respect to the preceding fiscal year.

22 (2) The latest performance reviews (including
23 the program performance reports required under
24 section 1116 of title 31, United States Code) of each
25 program of the agency identified under subsection

1 (a)(1), including performance indicators, perform-
2 ance goals, output measures, and other specific
3 metrics used to review the program and how the
4 program performed on each.

5 (3) For each program that makes payments,
6 the latest improper payment rate of the program
7 and the total estimated amount of improper pay-
8 ments, including fraudulent payments and overpay-
9 ments.

10 (4) The total amount of unspent and unobli-
11 gated program funds held by the agency and grant
12 recipients (not including individuals) stated as an
13 amount—

14 (A) held as of the beginning of the fiscal
15 year in which the report is submitted; and

16 (B) held for five fiscal years or more.

17 (5) Such recommendations as the head of the
18 agency considers appropriate—

19 (A) to consolidate programs that are dupli-
20 cative or overlapping;

21 (B) to eliminate waste and inefficiency;
22 and

23 (C) to terminate lower priority, outdated,
24 and unnecessary programs and initiatives.

25 (d) DEFINITIONS.—In this Act:

1 (1) ADMINISTRATIVE EXPENSES.—The term
2 “administrative costs” has the meaning as deter-
3 mined by the Director of the Office of Management
4 and Budget under section 504(b)(2) of Public Law
5 111–85 (31 U.S.C. 1105 note), except the term shall
6 also include, for purposes of that section and this
7 section, with respect to an agency—

8 (A) costs incurred by the agency as well as
9 costs incurred by grantees, subgrantees, and
10 other recipients of funds from a grant program
11 or other program administered by the agency;
12 and

13 (B) expenses related to personnel salaries
14 and benefits, property management, travel, pro-
15 gram management, promotion, reviews and au-
16 dits, case management, and communication
17 about, promotion of, and outreach for programs
18 and program activities administered by the
19 agency.

20 (2) SERVICES.—The term “services” has the
21 meaning provided by the Director of the Office of
22 Management and Budget and shall be limited to
23 only activities, assistance, and aid that provide a di-
24 rect benefit to a recipient, such as the provision of

1 medical care, assistance for housing or tuition, or fi-
2 nancial support (including grants and loans).

3 (3) AGENCY.—The term “agency” has the same
4 meaning given that term in section 551(1) of title 5,
5 United States Code, except that the term also in-
6 cludes offices in the legislative branch other than the
7 Government Accountability Office.

8 (4) PERFORMANCE INDICATOR, PERFORMANCE
9 GOAL, OUTPUT MEASURE, PROGRAM ACTIVITY.—The
10 terms “performance indicator”, “performance goal”,
11 “output measure”, and “program activity” have the
12 meanings provided by section 1115 of title 31,
13 United States Code.

14 (5) PROGRAM.—The term “program” has the
15 meaning provided by the Director of the Office of
16 Management and Budget and shall include, with re-
17 spect to an agency, any organized set of activities di-
18 rected toward a common purpose or goal undertaken
19 by the agency that includes services, projects, proc-
20 esses, or financial or other forms of assistance, in-
21 cluding grants, contracts, cooperative agreements,
22 compacts, loans, leases, technical support, consulta-
23 tion, or other guidance.

1 **SEC. 3. AMENDMENTS TO CATALOG OF FEDERAL DOMES-**
2 **TIC ASSISTANCE PROGRAMS.**

3 (a) ADDITION OF INTERNATIONAL ASSISTANCE PRO-
4 GRAMS.—

5 (1) IN GENERAL.—Section 6101 of title 31,
6 United States Code, is amended by adding at the
7 end the following:

8 “(7) The term ‘international assistance’ has the
9 meaning provided by the Director of the Office of
10 Management and Budget and shall include, with re-
11 spect to an agency, assistance including grants, con-
12 tracts, compacts, loans, leases, and other financial
13 and technical support to—

14 “(A) foreign nations;

15 “(B) international organizations;

16 “(C) services provided by programs admin-
17 istered by any agency outside of the territory of
18 the United States; and

19 “(D) services funded by any agency pro-
20 vided in foreign nations or outside of the terri-
21 tory of the United States by non-governmental
22 organizations and entities.

23 “(8) The term ‘assistance program’ means each
24 of the following:

25 “(A) A domestic assistance program.

1 “(B) An international assistance pro-
2 gram.”.

3 (2) CONFORMING AMENDMENTS.—

4 (A) Section 6102 of title 31, United States
5 Code, is amended—

6 (i) in subsection (a), in the matter
7 preceding paragraph (1), by striking “do-
8 mestic” both places it appears; and

9 (ii) in subsection (b), by striking “do-
10 mestic”.

11 (B) Section 6104 of such title is amend-
12 ed—

13 (i) in subsections (a) and (b), by in-
14 serting “and international assistance”
15 after “domestic assistance” each place it
16 appears; and

17 (ii) in the section heading, by insert-
18 ing “**and international**” after “**do-**
19 **mestic**”.

20 (b) ADDITIONAL INFORMATION REQUIRED TO BE
21 INCLUDED CATALOG.—Section 6104(b) of title 31, United
22 States Code, is amended—

23 (1) by striking “and” at the end of paragraph

24 (2);

1 (2) by striking the period at the end of para-
2 graph (3) and inserting a semicolon; and

3 (3) by adding at the end the following new
4 paragraphs:

5 “(4) the information required in paragraphs (1)
6 through (4) of subsection (b) of the Taxpayers Right
7 to Know Act;

8 “(5) the budget function or functions applicable
9 to each assistance program contained in the catalog;

10 “(6) with respect to each assistance program in
11 the catalog, an electronic link to the annual report
12 required by section 2(b) of the Taxpayers Right to
13 Know Act by the agency that carries out the assist-
14 ance program; and

15 “(7) the authorization and appropriation
16 amount provided by law for each assistance program
17 in the catalog in the current fiscal year, and a nota-
18 tion if the program is not authorized in the current
19 year, has not been authorized in law, or does not re-
20 ceive a specific line item appropriation.”.

21 (c) REPORT RELATED TO COMPLIANCE WITH CATA-
22 LOG REQUIREMENTS.—Section 6104 of title 31, United
23 States Code, is further amended by adding at the end the
24 following new subsection:

1 “(e) COMPLIANCE.—On the website of the catalog of
2 Federal domestic and international assistance informa-
3 tion, the Administrator shall provide the following:

4 “(1) CONTACT INFORMATION.—The title and
5 contact information for the person in each agency
6 responsible for the implementation, compliance, and
7 quality of the data in the catalog.

8 “(2) REPORT.—An annual report compiled by
9 the Administrator of domestic assistance programs,
10 international assistance programs, and agencies with
11 respect to which the requirements of this chapter are
12 not met.”.

13 “(d) BULK DOWNLOADS OF DATA.—Section 6103 of
14 such title is amended by adding at the end the following
15 new subsection:

16 “(d) BULK DOWNLOADS.—The information in the
17 catalog of domestic and international assistance under sec-
18 tion 6104 of this title shall be available on a regular basis
19 through bulk downloads from the website of the catalog.”.

20 “(e) REVISION TO AGENCY DEFINITION.—Section
21 6101(2) of such title is amended by inserting before the
22 period at the end the following: “except such term also
23 includes offices in the legislative branch other than the
24 Government Accountability Office”.

1 **SEC. 4. REGULATIONS AND IMPLEMENTATION.**

2 (a) REGULATIONS.—Not later than 120 days after
3 the date of the enactment of this Act, the Director of the
4 Office of Management and Budget shall prescribe regula-
5 tions to implement this Act.

6 (b) IMPLEMENTATION.—This Act shall be imple-
7 mented beginning with the first full fiscal year occurring
8 after the date of the enactment of this Act.

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