

106TH CONGRESS
2D SESSION

S. 2712

AN ACT

To amend chapter 35 of title 31, United States Code, to authorize the consolidation of certain financial and performance management reports required of Federal agencies, 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 “Reports Consolidation
5 Act of 2000”.

1 **SEC. 2. FINDINGS AND PURPOSES.**

2 (a) FINDINGS.—Congress finds that—

3 (1) existing law imposes numerous financial and
4 performance management reporting requirements on
5 agencies;

6 (2) these separate requirements can cause du-
7 plication of effort on the part of agencies and result
8 in uncoordinated reports containing information in a
9 form that is not completely useful to Congress; and

10 (3) pilot projects conducted by agencies under
11 the direction of the Office of Management and
12 Budget demonstrate that single consolidated reports
13 providing an analysis of verifiable financial and per-
14 formance management information produce more
15 useful reports with greater efficiency.

16 (b) PURPOSES.—The purposes of this Act are—

17 (1) to authorize and encourage the consolida-
18 tion of financial and performance management re-
19 ports;

20 (2) to provide financial and performance man-
21 agement information in a more meaningful and use-
22 ful format for Congress, the President, and the pub-
23 lic;

24 (3) to improve the quality of agency financial
25 and performance management information; and

1 (4) to enhance coordination and efficiency on
2 the part of agencies in reporting financial and per-
3 formance management information.

4 **SEC. 3. CONSOLIDATED REPORTS.**

5 (a) IN GENERAL.—Chapter 35 of title 31, United
6 States Code, is amended by adding at the end the fol-
7 lowing:

8 **“§ 3516. Reports consolidation**

9 “(a)(1) With the concurrence of the Director of the
10 Office of Management and Budget, the head of an execu-
11 tive agency may adjust the frequency and due dates of,
12 and consolidate into an annual report to the President,
13 the Director of the Office of Management and Budget, and
14 Congress any statutorily required reports described in
15 paragraph (2). Such a consolidated report shall be sub-
16 mitted to the President, the Director of the Office of Man-
17 agement and Budget, and to appropriate committees and
18 subcommittees of Congress not later than 150 days after
19 the end of the agency’s fiscal year.

20 “(2) The following reports may be consolidated into
21 the report referred to in paragraph (1):

22 “(A) Any report by an agency to Congress, the
23 Office of Management and Budget, or the President
24 under section 1116, this chapter, and chapters 9,
25 33, 37, 75, and 91.

1 “(B) The following agency-specific reports:

2 “(i) The biennial financial management
3 improvement plan by the Secretary of Defense
4 under section 2222 of title 10.

5 “(ii) The annual report of the Attorney
6 General under section 522 of title 28.

7 “(C) Any other statutorily required report per-
8 taining to an agency’s financial or performance man-
9 agement if the head of the agency—

10 “(i) determines that inclusion of that re-
11 port will enhance the usefulness of the reported
12 information to decision makers; and

13 “(ii) consults in advance of inclusion of
14 that report with the Committee on Govern-
15 mental Affairs of the Senate, the Committee on
16 Government Reform of the House of Represent-
17 atives, and any other committee of Congress
18 having jurisdiction with respect to the report
19 proposed for inclusion.

20 “(b) A report under subsection (a) that incorporates
21 the agency’s program performance report under section
22 1116 shall be referred to as a performance and account-
23 ability report.

24 “(c) A report under subsection (a) that does not in-
25 corporate the agency’s program performance report under

1 section 1116 shall contain a summary of the most signifi-
2 cant portions of the agency's program performance report,
3 including the agency's success in achieving key perform-
4 ance goals for the applicable year.

5 “(d) A report under subsection (a) shall include a
6 statement prepared by the agency's inspector general that
7 summarizes what the inspector general considers to be the
8 most serious management and performance challenges fac-
9 ing the agency and briefly assesses the agency's progress
10 in addressing those challenges. The inspector general shall
11 provide such statement to the agency head at least 30 days
12 before the due date of the report under subsection (a).
13 The agency head may comment on the inspector general's
14 statement, but may not modify the statement.

15 “(e) A report under subsection (a) shall include a
16 transmittal letter from the agency head containing, in ad-
17 dition to any other content, an assessment by the agency
18 head of the completeness and reliability of the perform-
19 ance and financial data used in the report. The assessment
20 shall describe any material inadequacies in the complete-
21 ness and reliability of the data, and the actions the agency
22 can take and is taking to resolve such inadequacies.”.

23 (b) SPECIAL RULE FOR FISCAL YEARS 2000 AND
24 2001.—Notwithstanding paragraph (1) of section 3516(a)
25 of title 31, United States Code (as added by subsection

(a) of this section), the head of an executive agency may submit a consolidated report under such paragraph not later than 180 days after the end of that agency's fiscal year, with respect to fiscal years 2000 and 2001.

(c) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 35 of title 31, United States Code, is amended by inserting after the item relating to section 3515 the following:

“3516. Reports consolidation.”.

SEC. 4. AMENDMENTS RELATING TO AUDITED FINANCIAL STATEMENTS.

(a) FINANCIAL STATEMENTS.—Section 3515 of title 31, United States Code, is amended—

(1) in subsection (a), by inserting “Congress and the” before “Director”; and

(2) by striking subsections (e) through (h).

(b) ELIMINATION OF REPORT.—Section 3521(f) of title 31, United States Code, is amended—

(1) in paragraph (1)—

(A) by striking “subsections (a) and (f)” and inserting “subsection (a)”; and

(B) by striking “(1)”; and

(2) by striking paragraph (2).

SEC. 5. AMENDMENTS RELATING TO PROGRAM PERFORMANCE REPORTS.

(a) REPORT DUE DATE.—

1 (1) IN GENERAL.—Section 1116(a) of title 31,
2 United States Code, is amended by striking “No
3 later than March 31, 2000, and no later than March
4 31 of each year thereafter,” and inserting “Not later
5 than 150 days after the end of an agency’s fiscal
6 year,”.

7 (2) SPECIAL RULE FOR FISCAL YEARS 2000 AND
8 2001.—Notwithstanding subsection (a) of section
9 1116 of title 31, United States Code (as amended by
10 paragraph (1) of this subsection), an agency head
11 may submit a report under such subsection not later
12 than 180 days after the end of that agency’s fiscal
13 year, with respect to fiscal years 2000 and 2001.

14 (b) INCLUSION OF INFORMATION IN FINANCIAL
15 STATEMENT.—Section 1116(e) of title 31, United States
16 Code, is amended to read as follows:

17 “(e)(1) Except as provided in paragraph (2), each
18 program performance report shall contain an assessment
19 by the agency head of the completeness and reliability of
20 the performance data included in the report. The assess-
21 ment shall describe any material inadequacies in the com-
22 pleteness and reliability of the performance data, and the
23 actions the agency can take and is taking to resolve such
24 inadequacies.

1 “(2) If a program performance report is incorporated
2 into a report submitted under section 3516, the require-
3 ments of section 3516(e) shall apply in lieu of paragraph
4 (1).”.

Passed the Senate July 19, 2000.

Attest:

Secretary.

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