

**Calendar No. 436**

116TH CONGRESS }  
2d Session }

SENATE

{ REPORT  
{ 116-221

CONGRESSIONAL BUDGET JUSTIFICATION  
TRANSPARENCY ACT OF 2019

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R E P O R T

OF THE

COMMITTEE ON HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS  
UNITED STATES SENATE

TO ACCOMPANY

S. 2560

TO AMEND THE FEDERAL FUNDING ACCOUNTABILITY AND  
TRANSPARENCY ACT OF 2006, TO REQUIRE THE BUDGET  
JUSTIFICATIONS AND APPROPRIATION REQUESTS OF AGENCIES BE  
MADE PUBLICLY AVAILABLE



MARCH 2, 2020.—Ordered to be printed

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Mr. JOHNSON, from the Committee on Homeland Security and  
Governmental Affairs, submitted the following

**R E P O R T**

[To accompany S. 2560]

[Including cost estimate of the Congressional Budget Office]

The Committee on Homeland Security and Governmental Affairs, to which was referred the bill (S. 2560) to amend the Federal Funding Accountability and Transparency Act of 2006, to require the budget justifications and appropriation requests of agencies be made publicly available, and for other purposes, having considered the same, reports favorably thereon with an amendment and recommends that the bill, as amended, do pass.

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I. PURPOSE AND SUMMARY

The purpose of S. 2560, the Congressional Budget Justification Transparency Act, is to provide the public with more information regarding agencies' budget justifications. This bill requires Federal agencies to post their congressional budget justification materials on the agency website. The bill also requires the Office of Management and Budget (OMB) to maintain a public website that includes the links to the congressional budget justification materials for

each agency for each fiscal year among other information, and for the Department of Treasury (Treasury) to post the congressional budget justification materials for each agency on USAspending.gov.

## II. BACKGROUND AND THE NEED FOR LEGISLATION

Agencies provide congressional budget justifications for annual funding requests to Congress to explain the resources needed to run programs and achieve performance goals. Agency congressional budget justifications, while publically available, can sometimes be challenging to find. Some agencies post budget justification documents directly to their website,<sup>1</sup> while some submit directly to OMB, who then curates them into the President's Annual Budget.<sup>2</sup> The lack of a designated and structured database to access congressional budget justification reports makes it difficult to determine where a particular budget justification for a particular year may be located. USAspending.gov currently hosts some agency's congressional budget justifications but the collection is not exhaustive.<sup>3</sup>

S. 2560 improves transparency by making congressional budget justifications readily available to the public for accountability and oversight. S. 2560 requires federal agencies to provide two online avenues to their budget justification documents: on the agency website and on USAspending.gov.

## III. LEGISLATIVE HISTORY

S. 2560 was introduced on September 26, 2019, by Ranking Member Gary Peters (D–MI) and Senator Rob Portman (R–OH). The bill was referred to the Committee on Homeland Security and Governmental Affairs.

The Committee considered S. 2560 at a business meeting on November 6, 2019. S. 2560 passed by voice vote *en bloc* with Senators Johnson, Portman, Paul, Lankford, Romney, Scott, Enzi, Hawley, Peters, Carper, Hassan, Sinema, and Rosen present. Consistent with Committee rules, the bill was reported with a technical and conforming amendment agreed to by the Chairman and Ranking Member.

## IV. SECTION-BY-SECTION ANALYSIS OF THE BILL, AS REPORTED

### *Section 1. Short title*

This section establishes the short title of the bill as the Congressional Budget Justification Transparency Act of 2019.

### *Section 2. Public availability of budget justifications and appropriation requests*

Section 2 requires the Federal Government to publicly post Federal agencies' budget justifications on certain websites.

<sup>1</sup> Small Business Administration, *Congressional budget justification and annual performance report* (2019), available at <https://www.sba.gov/document/report-congressional-budget-justification-annual-performance-report>.

<sup>2</sup> Office of Management and Budget, Budget of the U.S. Government, *A Budget for a Better America, The Budget for Fiscal Year 2020* (Mar. 11, 2019), available at <https://www.whitehouse.gov/wp-content/uploads/2019/03/budget-fy2020.pdf>.

<sup>3</sup> Tajha Chappellet-Lanier, *USAspending.gov now has a home for (most) agency budget justifications*, FedScoop, Scoop News Group (Aug. 21, 2019), available at <https://www.fedscoop.com/usaspending-congressional-budget-justifications-page/>.

Subsection (a) requires Treasury to post the budget justification materials for every agency on the website USAspending.gov starting with the second fiscal year beginning after the date of enactment. The budget justification materials must be posted within two weeks from the date on which the materials were first submitted to Congress in an open format.

Subsection (b) requires agencies to publish the budget justification materials submitted to Congress on the website of the agency. OMB must establish guidelines for agencies to use a website name that is consistent across agencies and identifiable to the public, such as “agencyname.gov/budget.”

OMB must also maintain a website consisting of a list identifying each agency that submits budget justification materials for each fiscal year. The list must also include the date on which materials were first submitted to Congress and link to the agency website hosting the information. This information must be made available in an open format. This subsection also requires OMB to link to this list on its own website that hosts the president’s budget.

#### V. EVALUATION OF REGULATORY IMPACT

Pursuant to the requirements of paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee has considered the regulatory impact of this bill and determined that the bill will have no regulatory impact within the meaning of the rules. The Committee agrees with the Congressional Budget Office’s statement that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would impose no costs on state, local, or tribal governments.

#### VI. CONGRESSIONAL BUDGET OFFICE COST ESTIMATES

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
*Washington, DC, February 4, 2020.*

Hon. RON JOHNSON,  
*Chairman, Committee on Homeland Security and Governmental Affairs, U.S. Senate, Washington, DC.*

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for S. 2560, the Congressional Budget Justification Transparency Act of 2019.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Matthew Pickford.

Sincerely,

PHILLIP L. SWAGEL,  
*Director.*

Enclosure.

<b>S. 2560, Congressional Budget Justification Transparency Act of 2019</b>			
As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on November 6, 2019			
By Fiscal Year, Millions of Dollars	2020	2020-2025	2020-2030
Direct Spending (Outlays)	*	*	*
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	*	0	0
Spending Subject to Appropriation (Outlays)	*	*	not estimated
Statutory pay-as-you-go procedures apply?	Yes	Mandate Effects	
Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2031?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between zero and \$500,000.			

S. 2560 would require Federal agencies to publish more information online about federal spending and about the budget in general. All agencies would be required to post their annual budget justification documents online and to make those documents available to the public in a centralized, searchable database, as well as at each agency's website. The Office of Management and Budget (OMB) would coordinate the effort. Because this information is already created by agencies and collected by OMB, CBO estimates that implementing the bill would cost less than \$500,000 over the 2020–2025 period. Those costs would primarily be for administrative expenses at OMB and governmentwide to make the information available online.

Enacting S. 2560 could affect direct spending by some agencies that are allowed to use fees, receipts from the sale of goods, and other collections to cover operating costs. CBO estimates that any net changes in direct spending by those agencies would be negligible because most of them can adjust amounts collected to reflect changes in operating costs.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

#### VII. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with paragraph 12 of rule XXVI of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows: (existing law proposed to be omitted is enclosed in brackets, new matter is printed in italic, and existing law in which no change is proposed is shown in roman):

### UNITED STATES CODE

\* \* \* \* \*

**TITLE 31—MONEY AND FINANCE**

\* \* \* \* \*

**SUBTITLE II—THE BUDGET PROCESS**

\* \* \* \* \*

**CHAPTER 11—THE BUDGET AND FISCAL, BUDGET, AND PROGRAM INFORMATION**

\* \* \* \* \*

**SEC. 1105. BUDGET CONTENTS AND SUBMISSION TO CONGRESS.**

(a) \* \* \*

\* \* \* \* \*

(i)

*(1) The Director of the Office of Management and Budget shall make publicly available on an internet website, and continuously update, a tabular list for each fiscal year of each agency that submits to Congress budget justification materials in support of the budget of the agency, which shall include—*

*(A) the name of the agency;*

*(B) a unique identifier that identifies the agency;*

*(C) to the extent practicable, the date on which the budget justification materials of the agency are first submitted to Congress;*

*(D) the date on which the budget justification materials of the agency are posted online under section 3 of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note);*

*(E) the uniform resource locator where the budget justification materials submitted to Congress are published on the website of the agency; and*

*(F) a single data set that contains the information described in subparagraphs (A) through (E) with respect to the agency for all fiscal years for which budget justifications of the agency are made available under section 3 of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) in a structured data format.*

(2)

*(A) Each agency that submits to Congress budget justification materials in support of the budget of the agency shall make the materials available on the website of the agency.*

*(B) The Director of Office of Management and Budget shall establish best practices for agencies relating to making available materials under subparagraph (A)(i), which shall include guidelines for using a uniform resource locator that is in a consistent format across agencies and is descriptive, memorable, and pronounceable, such as the format of "agencyname.gov/budget".*

*(C) If the Director of Office of Management and Budget maintains a public website that contains the budget of the United States Government submitted under subsection (a)*

and any related materials, such website shall also contain a link to the tabular list required under paragraph (1).  
 (3) In this subsection, the term “budget justification materials” has the meaning given that term in section 3 of the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note).

\* \* \* \* \*

## SUBTITLE V—GENERAL ASSISTANCE ADMINISTRATION

\* \* \* \* \*

### CHAPTER 61—PROGRAM INFORMATION

\* \* \* \* \*

#### SECTION 6101 DEFINITIONS

\* \* \* \* \*

#### HISTORICAL AND REVISION NOTES

\* \* \* \* \*

### FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY

SEC. 1. \* \* \*

SEC. 2. \* \* \*

#### SEC 3. FULL DISCLOSURE OF FEDERAL FUNDS.

(a) IN GENERAL.—Not [later than 3 years after the date of enactment of the Digital Accountability and Transparency Act of 2014 [May 9, 2014], and] *less frequently than* monthly when practicable, [but not less] *and in any event, not less frequently than* quarterly [thereafter], the Secretary[, ] (in consultation with the Director *and, with respect to information described in subsection (b)(2), the head of the applicable Federal agency*)[, ] shall ensure that *updated information with respect to* the information described in subsection (b) is posted on the website established under section 2.

(b) INFORMATION TO BE POSTED.—

(1) FUNDS.—For any funds made available to or expended by a Federal agency or component of a Federal agency, the information to be posted shall include—

[(1)] (A) for each appropriations account, including an expired or unexpired appropriations account, the amount—

[(A)] (i) of budget authority appropriated;

[(B)] (ii) that is obligated;

[(C)] (iii) of unobligated balances; and

[(D)] (iv) of any other budgetary resources;

[(2)] (B) from which accounts and in what amount—

[(A)] (i) appropriations are obligated for each program activity; and

[(B)] (ii) outlays are made for each program activity;

[(3)] (C) from which accounts and in what amount—

[(A)] (i) appropriations are obligated for each object class; and

- [(B)] (ii) outlays are made for each object class; and
- [(4)] (D) for each program activity, the amount—
  - (A) obligated for each object class; and
  - (B) of outlays made for each object class.

(2) BUDGET JUSTIFICATIONS.—

(A) DEFINITIONS.—*In this paragraph—*

(i) *the term “agency” has the meaning given that term in section 101 of title 31, United States Code; and*

(ii) *the term “budget justification materials” means the annual budget justification materials of an agency that are submitted to Congress in support of the budget of the agency, in conjunction with the budget of the United States Government submitted under section 1105(a) of title 31, United States Code.*

(B) INFORMATION.—*The information to be posted shall include the budget justification materials of each agency—*

(i) *for the second fiscal year beginning after the date of enactment of this paragraph, and each fiscal year thereafter; and*

(ii) *to the extent practicable, that were released for any fiscal year before the date of enactment of this paragraph.*

(C) FORMAT.—*Budget justification materials shall be posted under subparagraph (B)—*

(i) *in an open format;*

(ii) *in a manner that enables users to download individual reports, download all reports in bulk, and download in bulk the results of a search, to the extent practicable; and*

(iii) *in a structured data format, to the extent practicable.*

(D) DEADLINE.—*The budget justification materials required to be posted under subparagraph (B)(i) shall be posted not later than 2 weeks after the date on which the budget justification materials are first submitted to Congress.*

(E) RULE OF CONSTRUCTION.—*Nothing in this paragraph shall be construed to authorize the agency to destroy any budget justification materials relating to a fiscal year before the fiscal year described in subparagraph (B)(i)*

\* \* \* \* \*