

S. 2177, Taxpayers Right-To-Know Act

As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on July 24, 2019

| By Fiscal Year, Millions of Dollars | 2020 | 2020-2024 | 2020-2029 |
|--|------------|-------------------------------------|---------------|
| Direct Spending (Outlays) | * | * | * |
| Revenues | 0 | 0 | 0 |
| Increase or Decrease (-) in the Deficit | * | * | * |
| Spending Subject to Appropriation (Outlays) | * | 10 | 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 2030? | No | Contains intergovernmental mandate? | No |
| | | Contains private-sector mandate? | No |
| * = between -\$500,000 and zero. | | | |

S. 2177 would change how information about federal programs is provided online. The legislation would require that specific information about each program administered by a federal agency be available to the public on a website operated by the Office of Management and Budget (OMB). That information would include:

- Expenditure data for three fiscal years,
- Any performance reviews of the program,
- Statutes authorizing the program,
- Major regulations related to the program, and
- Any federal assistance provided by the program.

Under S. 2177, OMB would have 180 days to develop an initial plan and begin a pilot program to post the necessary information; OMB would need to implement the entire program within four years of enactment. The Government Accountability Office would report to the Congress on the program's implementation and all posted information would be archived by OMB.

Under current law, agencies regularly produce information on program management, budgets, strategic plans, and annual performance. For example, [USASpending.gov](https://www.usaspending.gov) links to Congressional budget justifications for many federal agencies. The Government Performance

and Results Act requires agencies to describe every program they administer to the public and the Digital Accountability and Transparency Act of 2014 requires agencies to make information on all federal spending accessible and transparent to the public.

Although much of the information required by S. 2177 is already available to the public, including in documents such as Congressional budget justifications, they are not collected on a comprehensive website. CBO expects that OMB would initially spend about \$2 million over three years for a pilot program to analyze the data that is currently available and to determine what additional data would be needed to implement the bill. In addition, CBO expects that OMB would mostly rely on existing information sources to meet the requirements of S. 2177. At the conclusion of the pilot program CBO estimates that it would cost \$8 million over the 2023-2024 period for administrative expenses to develop a website that links all federal programs to existing online information, including such sites as USASpending.gov, Acquisition.gov, Grants.gov, DisasterAssistance.gov, and Regulations.gov. Additional costs would cover employees to run and maintain the website, contractor support, and support from staff at all federal agencies. If OMB determined that significant additional data needed to be collected from agencies to develop the proposed website, the cost to implement S. 2177 would be larger.

The costs of the legislation, detailed in Table 1, fall within budget function 800 (general government).

Table 1.
Estimated Increases in Spending Subject to Appropriation Under S. 2177

| | By Fiscal Year, Millions of Dollars | | | | | 2020-2024 |
|-------------------------|-------------------------------------|------|------|------|------|-----------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Estimated Authorization | * | * | 1 | 4 | 5 | 10 |
| Estimated Outlays | * | * | 1 | 4 | 5 | 10 |

* = between zero and \$500,000.

Enacting S. 2177 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 Assistant Director for Budget Analysis.