



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

July 31, 2014

S. 2113

Taxpayers Right-To-Know Act

*As ordered reported by the Senate Committee on Homeland Security
and Governmental Affairs on May 21, 2014*

SUMMARY

S. 2113 would amend federal law to increase the amount of information about federal programs that the Office of Management and Budget (OMB) provides online. The legislation would require that each program administered by a federal agency be described on the agency's website, including the number of people served by or benefiting from the program, the number of federal employees and contract staff involved, and links to reviews of the program including those by the Government Accountability Office (GAO) and Inspectors General.

Based on information from several agencies, CBO estimates that implementing S. 2113 would cost \$60 million over the 2015-2019 period, assuming appropriation of the necessary amounts. Enacting the bill could affect direct spending by agencies not funded through annual appropriations; therefore, pay-as-you-go procedures apply. CBO estimates, however, that any net increase in spending by those agencies would be negligible. Enacting S. 2113 would not affect revenues.

S. 2113 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would not affect the budgets of state, local, or tribal governments.

ESTIMATED COST TO THE FEDERAL GOVERNMENT

The estimated budgetary impact of S. 2113 is shown in the following table. The costs of this legislation fall within all budget functions that include spending on administrative activities for government programs.

	By Fiscal Year, in Millions of Dollars					2015- 2019
	2015	2016	2017	2018	2019	
CHANGES IN SPENDING SUBJECT TO APPROPRIATION						
Estimated Authorization Level	20	20	10	5	5	60
Estimated Outlays	20	20	10	5	5	60

BASIS OF ESTIMATE

For this estimate, CBO assumes that the bill will be enacted near the end of fiscal year 2014, that the necessary amounts will be appropriated each year, and that spending will follow historical patterns for federal salaries and expenses.

Under current law, agencies regularly produce information on program management, budgets, strategic plans, and annual performance. A recent amendment to the Government Performance and Results Act (GPRA) requires agencies to describe every program they administer. Consequently, CBO expects that some of the provisions in S. 2113 would codify or only slightly modify current requirements.

However, the legislation also would expand the definition of a federal program to require agencies to report each governmental activity as an individual program, along with the number of federal employees and contract staff involved. The Catalog of Federal Domestic Assistance lists more than 2,200 federal programs, projects, services, and activities that provide assistance or benefits to the public, although some programs may be listed more than once. Using information from OMB and selected agencies about the costs to implement GPRA, CBO estimates that assembling such information about each government activity that provides benefits or services to the public would cost less than \$1 million annually per agency, or \$60 million over the 2015-2019 period. Most costs would occur over the first three years to identify the programs and develop the necessary information for posting.

PAY-AS-YOU-GO CONSIDERATIONS

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. Enacting S. 2113 could affect direct spending by agencies not funded through the appropriation process, but CBO estimates that any change in net spending would not be significant in any year. Enacting S. 2113 would not affect revenues.

INTERGOVERNMENTAL AND PRIVATE-SECTOR IMPACT

S. 2113 contains no intergovernmental or private-sector mandates as defined in UMRA and would not affect the budgets of state, local, or tribal governments.

PREVIOUS CBO ESTIMATE

On August 22, 2013, CBO transmitted a cost estimate for H.R. 1423, the Taxpayers-Right-To-Know Act, as ordered reported by the House Committee on Oversight and Government Reform on July 24, 2013. The two pieces of legislation would affect the management of information about federal programs. However, the bills have different definitions of a federal program and different reporting requirements. Those differences are reflected in the CBO cost estimates.

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