

One Hundred Sixth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Monday,
the twenty-fourth day of January, two thousand*

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.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Reports Consolidation Act of 2000”.

SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds that—

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

(2) these separate requirements can cause duplication of effort on the part of agencies and result in uncoordinated reports containing information in a form that is not completely useful to Congress; and

(3) pilot projects conducted by agencies under the direction of the Office of Management and Budget demonstrate that single consolidated reports providing an analysis of verifiable financial and performance management information produce more useful reports with greater efficiency.

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

(1) to authorize and encourage the consolidation of financial and performance management reports;

(2) to provide financial and performance management information in a more meaningful and useful format for Congress, the President, and the public;

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

(4) to enhance coordination and efficiency on the part of agencies in reporting financial and performance management information.

SEC. 3. CONSOLIDATED REPORTS.

(a) IN GENERAL.—Chapter 35 of title 31, United States Code, is amended by adding at the end the following:

“§ 3516. Reports consolidation

“(a)(1) With the concurrence of the Director of the Office of Management and Budget, the head of an executive agency may adjust the frequency and due dates of, and consolidate into an

annual report to the President, the Director of the Office of Management and Budget, and Congress any statutorily required reports described in paragraph (2). Such a consolidated report shall be submitted to the President, the Director of the Office of Management and Budget, and to appropriate committees and subcommittees of Congress not later than 150 days after the end of the agency's fiscal year.

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

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

“(B) The following agency-specific reports:

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

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

“(C) Any other statutorily required report pertaining to an agency's financial or performance management if the head of the agency—

“(i) determines that inclusion of that report will enhance the usefulness of the reported information to decision makers; and

“(ii) consults in advance of inclusion of that report with the Committee on Governmental Affairs of the Senate, the Committee on Government Reform of the House of Representatives, and any other committee of Congress having jurisdiction with respect to the report proposed for inclusion.

“(b) A report under subsection (a) that incorporates the agency's program performance report under section 1116 shall be referred to as a performance and accountability report.

“(c) A report under subsection (a) that does not incorporate the agency's program performance report under section 1116 shall contain a summary of the most significant portions of the agency's program performance report, including the agency's success in achieving key performance goals for the applicable year.

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

“(e) A report under subsection (a) shall include a transmittal letter from the agency head containing, in addition to any other content, an assessment by the agency head of the completeness and reliability of the performance and financial data used in the report. The assessment shall describe any material inadequacies in the completeness and reliability of the data, and the actions the agency can take and is taking to resolve such inadequacies.”.

(b) SPECIAL RULE FOR FISCAL YEARS 2000 AND 2001.—Notwithstanding paragraph (1) of section 3516(a) 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) IN GENERAL.—Section 1116(a) of title 31, United States Code, is amended by striking “No later than March 31, 2000, and no later than March 31 of each year thereafter,” and inserting “Not later than 150 days after the end of an agency's fiscal year.”.

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

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

“(e)(1) Except as provided in paragraph (2), each program performance report shall contain an assessment by the agency head of the completeness and reliability of the performance data included in the report. The assessment shall describe any material inadequacies in the completeness and reliability of the performance data, and the actions the agency can take and is taking to resolve such inadequacies.

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

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*