Better Reporting of Government-wide Data Would Increase Transparency and Facilitate Oversight

What GAO Found

There are no comprehensive, government-wide data at the level of detail that identifies specific fees, fines, or penalties. The Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) report data that include these collections at the budget account level, which generally covers a set of agency activities or programs. OMB and Treasury also report some summary data for budgeting and financial management purposes. In the Budget of the U.S. Government, for example, OMB data showed government-wide fees totaled just over $335 billion in fiscal year 2017. These reports, however, are not designed to inventory or analyze fee, fine, or penalty collections and have significant limitations for that purpose.

- Although OMB collects more disaggregated data on fees, fines, and penalties, it does not make the data publicly available. OMB uses the disaggregated data in its OMB MAX database—such as the agency and account—to compile reported totals, such as the government-wide fees total in the Budget of the U.S. Government. Until OMB makes more disaggregated data publicly available, Congress has limited information on collections by agency to inform oversight and decision-making.
- OMB’s government-wide total of fees includes collections that are not fees and excludes some fee collections. The total includes all collections for accounts in which fees make up at least half of the account’s collections and excludes all others. OMB does not direct agencies to regularly review and update the accounts included in the total. Therefore, if accounts’ makeups change such that fee collections drop below, or rise above, the 50 percent threshold, accounts may have incorrect fee designations and the total may be inaccurate.
- Further, OMB does not disclose the limitation that the total may exclude some fees and include other collections that are not fees. As a result, some users of the data are likely unaware of the potential for the total fees to be overestimated or underestimated.

Further, no source of government-wide data consistently reports data elements on fees, fines, and penalties that could help inform congressional oversight. Generally, congressional staff told us that additional data, such as amounts of specific penalties, would increase transparency and facilitate oversight. These data could help Congress identify trends in collections and significant changes that could be an indication of an agency’s performance. While reporting government-wide fee, fine, and penalty data provides benefits, there are trade-offs in terms of the time and federal resources it would take to develop and implement a process for agencies to report these data. The level of federal investment would vary depending on factors, such as the number of data elements included and the level of detail reported. Developing a comprehensive and accessible data source would provide greater benefits, but would likely be resource intensive. Alternatively, incorporating a small number of data elements that Congressidentifies as most useful for oversight into ongoing government-wide reporting efforts could incrementally improve transparency and information for oversight and decision-making, with fewer resources.