United States Government Accountability Office

Report to Congressional Committees

GAO

GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories

GAO Highlights

October 2014

GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories

Why GAO Did This Study

GAO's reports over the past 4 years have found more than 90 areas where opportunities exist for the executive branch or Congress to better manage, reduce, or eliminate fragmentation, overlap, and duplication. GPRAMA calls for the creation of a list (inventory) of all federal programs, along with related budget and performance information, which could make it easier to determine the scope of the federal government's involvement in particular areas and, therefore, where action is needed to address crosscutting issues, including instances of fragmentation, overlap, or duplication.

GPRAMA requires GAO to periodically review its implementation. This report is part of GAO's response to that mandate and examines (1) how OMB and agencies defined programs, (2) the extent to which inventories provide useful information for decision makers, and (3) the extent to which inventories provide a coherent picture of the scope of federal involvement in particular areas. To address these objectives, GAO analyzed the 24 inventories using GPRAMA requirements, OMB guidance, and related leading practices from GAO's past work, and interviewed OMB staff and agency officials. For the first objective, GAO also selected two areas of fragmentation, overlap, and duplication identified in past GAO work—STEM education and nuclear nonproliferation—and compared the lists of programs developed in its past work to those contained in agency inventories. The two areas were selected based on various factors, including the number of agencies involved and whether those agencies published an inventory.

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What GAO Found

To date, the approach used by the Office of Management and Budget (OMB) and agencies has not led to the inventory of all federal programs, along with related budget and performance information, envisioned in the GPRA Modernization Act of 2010 (GPRAMA). In developing the inventory, OMB allowed for significant discretion in several areas—leading to a variety of approaches for defining programs and inconsistencies in the type of information reported. The inconsistent definitions, along with agencies not following an expected consultation process, led to challenges in identifying similar programs in different agencies. As a result of these limitations, the inventory is not a useful tool for decision making. OMB is considering options for enhancing the inventory.

GPRAMA requires OMB to publish a list of all federal programs on a central governmentwide website. It also requires OMB to issue guidance, and agencies to identify and provide to OMB for publication information about each program—including how they defined their programs in line with OMB's guidance. OMB is taking an iterative approach to implement these requirements. Based on experiences from a pilot involving 11 agencies in 2012, OMB issued guidance allowing agencies flexibility to define their programs using different approaches, but within a broad definition of what constitutes a program—a set of related activities directed toward a common purpose or goal. According to OMB staff, this was based on a lesson learned from the pilot effort: a one-size-fits-all approach does not work well; agencies and their stakeholders use the term "program" in different ways because agencies achieve their missions through different programmatic approaches. In May 2013, OMB published the inventories developed by 24 agencies, which used various approaches to define and identify 1,524 programs (see table below).

Approaches for Defining Programs and Number of Inventories Using Them

Approach	Explanation	Inventories Using Program Approach	
		In whole	In part
Budget	Links closely with the program activity lines in the President's Budget.	14	5
Customers	Organized by providing a service or product to a specific entity or group.	2	0
Products/ Services/Outputs	Produces major reports or studies, and may group similar products, services or activities into one program.	1	1
Organizational Structure	Defined by agency office structure.	0	4
Outcomes	Directly attributable to an end result the program is trying to achieve.	0	2
Other	Agency chose an approach other than those outlined in OMB's guidance.	1	0

Source: GAO (analysis) and OMB (guidance and inventories). | GAO-15-83

Because agencies used different approaches, similar programs across agencies may not be identifiable. To illustrate the shortcomings of the inventory, GAO attempted to locate in relevant agencies' inventories the various science, technology, engineering, and mathematics (STEM) education and nuclear nonproliferation programs identified in GAO's past work. GAO was unable to identify in the inventories a large majority of the programs previously identified in

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What GAO Recommends

GAO makes several recommendations to OMB. To present a more coherent picture of all federal programs, GAO recommends OMB revise its guidance to direct agencies to collaborate when defining and identifying programs that contribute to a common outcome, define plans for expanding implementation beyond the current 24 agencies, and include tax expenditures in the federal program inventory. In addition, to improve the usefulness of the information in inventories GAO recommends OMB ensure agencies consistently identify the various goals each program supports, and consult with stakeholders when developing or updating their inventories.

OMB staff generally agreed with these recommendations, although they neither agreed nor disagreed with three of GAO's recommendations related to including tax expenditures and additional performance information. OMB staff stated that until they had firmer plans on how program inventory and DATA Act implementation would be merged, they could not determine if implementing those recommendations would be feasible.

its work: 9 of the 179 programs matched exactly and 51 others were identified based on program descriptions.

The lack of comparability may also be the result of agencies not working with each other when developing their inventories. One of OMB's stated purposes for the inventories is to facilitate coordination among programs that contribute to similar outcomes. However, agencies did not work together to consistently define their programs. Increased coordination could help agencies identify where they have programs that contribute to similar goals and thus, opportunities to collaborate in achieving desired outcomes.

The 24 inventories developed by agencies in 2013 did not provide the programs and related budget and performance information required by GPRAMA. This limits the usefulness of the inventories to various decision makers, including Congress and stakeholders. To be useful, the inventories must meet various users' needs for accuracy, completeness, consistency, reliability, and validity, among other factors. Specific steps OMB and agencies could take to ensure the inventories are more useful to decision makers include:

Presenting program-level budget information. Although GPRAMA requires agencies to identify program-level funding, OMB did not direct agencies to include this information in their 2013 inventories—it was to be part of a planned May 2014 update. However, OMB subsequently put the 2014 update on hold to determine how to merge these requirements with implementation of the federal spending information to be reported under the Digital Accountability and Transparency Act of 2014 (DATA Act). Reporting for both laws is web-based, which could more easily enable linkages between the two sites or incorporating information from each other. The Senate version of a bill, the Taxpayers Right-to-Know Act of 2014, which is currently under consideration, would require this linkage in lieu of incorporating budget information on the program inventory site.

Providing complete performance information. GPRAMA and OMB's guidance require agencies to describe each program's contribution to the agency's goals. However, there are instances where agencies omitted that information. For example, agencies did not consistently show how some or all of their programs supported strategic goals (in 7 of 24 inventories) or strategic objectives (in 13 of 24 inventories). Ensuring agencies illustrate this alignment would better explain how programs support the results agencies are achieving.

Consulting with stakeholders. None of the agencies sought input on their inventories from external stakeholders, such as Congress, state and local governments, and third-party service providers, although OMB's 2012 guidance instructed agencies to do so. In several instances, agency officials stated that they thought OMB was soliciting feedback on all inventories. By consulting with stakeholders to understand their needs, agencies would better ensure that the information provided in the inventories is useful for stakeholder decision making.

Other features of OMB's approach further limit the program inventories' ability to present a coherent picture of all federal programs, as required by GPRAMA. First, to date, OMB has only included 24 agencies in this effort. Second, while not specified by GPRAMA, tax expenditures were not included in the 2013 inventory. Tax expenditures, which represent a reduction in a taxpayer's tax liability through credits, deductions, or other means, resulted in $1.1 trillion in forgone revenue in fiscal year 2013, nearly the same amount as discretionary spending that year. By including tax expenditures, OMB could help ensure that agencies are properly identifying their contributions to the achievement of agency goals, as OMB's guidance directs them to do. Finally, OMB's guidance and staff have stated that eventually the inventory will move to a more dynamic, web-based presentation. This could make it easier to tag and sort related or similar programs, for instance, by type of program or contribution to the same or similar goals. Covering additional agencies and tax expenditures in the federal program inventory, along with web-based sorting capabilities, would help decision makers determine the scope of the federal government's involvement in a particular area, and therefore where action is needed to better address fragmentation, overlap, or duplication.

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Abbreviations

APG	agency priority goal
CAP goal	cross-agency priority goal
Corps	U.S. Army Corps of Engineers
DATA Act	Digital Accountability and Transparency Act of 2014
DHS	Department of Homeland Security
DOD	Department of Defense
Energy	Department of Energy
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
Interior	Department of the Interior
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PA	program activity
PIC	Performance Improvement Council
SBA	Small Business Administration
SSA	Social Security Administration
State	Department of State
STEM	science, technology, engineering, and mathematics
Treasury	Department of the Treasury
USAID	U.S. Agency for International Development

GAO U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

October 31, 2014

The Honorable Thomas R. Carper
Chairman
The Honorable Tom Coburn, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Mark R. Warner
Chairman
Task Force on Government Performance
Committee on the Budget
United States Senate

The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Many of the meaningful results that the federal government seeks to achieve, such as those related to protecting food and agriculture and providing homeland security, require the coordinated efforts of more than one federal agency, level of government, or sector. However, agencies face a range of challenges and barriers when they attempt to work across organizational boundaries to address these crosscutting issues. Moreover, our reports over the past 4 years have found more than 90 areas where opportunities exist for executive branch agencies or Congress to reduce fragmentation, overlap, and duplication.[1] As our annual reports have highlighted, creating a comprehensive list of federal

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[1]GAO, *2014 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, GAO-14-343SP (Washington, D.C.: Apr. 8, 2014); *2013 Annual Report: Actions Needed to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, GAO-13-279SP (Washington, D.C.: Apr. 9, 2013); *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, GAO-12-342SP (Washington, D.C.: Feb. 28, 2012); and *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, GAO-11-318SP (Washington, D.C.: Mar. 1, 2011). For additional information about this body of work, see http://www.gao.gov/duplication.

programs along with related funding information is critical for identifying potential fragmentation, overlap, or duplication among federal programs or activities. The lack of such a list makes it difficult to determine the scope of the federal government's involvement in particular areas and, therefore, where action is needed to eliminate, reduce, or better manage fragmentation, overlap, or duplication. We also found that budget information is often not available or not sufficiently reliable to identify the level of funding provided to programs or activities.

The GPRA Modernization Act of 2010 (GPRAMA)[2] requires the Office of Management and Budget (OMB) to make publicly available a list of all federal programs identified by agencies, along with budget and performance information about each federal program.[3] In May 2013, OMB began implementing this provision by publishing the initial program inventories developed by 24 agencies. We are required to review implementation of GPRAMA at several critical junctures.[4] This report is part of our response to that mandate. Our specific objectives for this report were to (1) assess how OMB and agencies defined and identified the programs contained in the inventories, (2) examine the extent to which the inventories provide useful information for federal decision makers, and (3) examine the extent to which the inventories provide a coherent picture of the scope of federal involvement in particular areas.

To address all three objectives, we assessed the 24 agency program inventories published by OMB on Performance.gov in May 2013 using relevant GPRAMA requirements, OMB guidance, and related leading

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[2]Pub. L. No. 111-352, 124 Stat. 3866 (Jan. 4, 2011). The acronym "GPRA" in the act's title refers to the Government Performance and Results Act of 1993. Pub. L. No. 103-62, 107 Stat. 285 (Aug. 3, 1993).

[3]31 U.S.C. § 1122.

[4]Pub. L. No. 111-352, § 15. For our report reviewing initial implementation of GPRAMA, see GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges*, GAO-13-518 (Washington, D.C.: Jun. 26, 2013). Other reports issued pursuant to this mandate include GAO, *Managing for Results: Agencies' Trends in the Use of Performance Information to Make Decisions*, GAO-14-747 (Washington, D.C.: Sep. 26, 2014); *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance*, GAO-14-639 (Washington, D.C.: Jul. 22, 2014); *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals*, GAO-14-526 (Washington, D.C.: Jun. 12, 2014); and *Managing for Results: Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, GAO-14-220 (Washington, D.C.: Feb. 14, 2014).

practices from our past work on managing for results, such as those related to involving Congress and stakeholders in performance management activities and ensuring performance information is useful to decision makers.[5] We also developed a structured set of questions and conducted interviews with, or received written responses from, officials involved in developing the inventories at each of the 24 agencies. We also interviewed staff from OMB's Office of Performance and Personnel Management who led governmentwide implementation of these requirements and developed guidance for the agencies.

In addition, to address our first objective, we selected two areas of fragmentation, overlap, and duplication from our annual reports—science, technology, engineering, and mathematics (STEM) education and nuclear nonproliferation programs—and compared the lists of programs developed by our work to those contained in agency inventories. We selected these areas based on the number of agencies involved in the area as reported in our past work,[6] whether those agencies had developed and published an inventory in May 2013, and whether the area primarily involved domestic or foreign assistance/national security programs—to ensure diversity among the agencies and programs we reviewed. Because the two selected areas are a non-generalizable sample of instances where fragmentation, overlap, and duplication exist, our results cannot be generalized more broadly. However, the results of our analysis illustrate how various approaches to defining programs can lead to differences in how programs are identified. See appendix I for additional information about the objectives, scope, and methodology for this report.

We conducted this performance audit from August 2013 to October 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that

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[5]See, for example, GAO, *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making*, GAO-12-621SP (Washington, D.C.: Jun. 15, 2012), and *Managing for Results: Enhancing Agency Use of Performance Information for Management Decision Making*, GAO-05-927 (Washington, D.C.: Sep. 9, 2005).

[6]GAO-13-279SP, GAO-12-342SP, and GAO-11-318SP.

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

GPRAMA requires OMB to make publicly available, on a central governmentwide website, a list of all federal programs identified by agencies. For each program, the agency is to provide to OMB for publication:

- an identification of how the agency defines the term "program," consistent with OMB guidance, including program activities that were aggregated, disaggregated, or consolidated to be considered a program by the agency;
- a description of the purposes of the program and how the program contributes to the agency's mission and goals; and
- an identification of funding for the current fiscal year and the previous 2 fiscal years.[7]

In addition, GPRAMA requires OMB to issue guidance to ensure that the information provided on the website presents a coherent picture of all federal programs.[8]

In January 2012, OMB announced that it would conduct a pilot for implementing the inventory provisions for trade, export, and competitiveness programs.[9] According to OMB's memorandum, pilot agencies were to identify an inventory of programs and map them to established programmatic and organizational structures as well as the agency's strategic plan and performance goals. In addition, agencies were to provide program purpose and funding information for each program. The memorandum noted that, based on the pilot, OMB would issue guidance to all federal agencies detailing the approach for developing a governmentwide inventory.

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[7]31 U.S.C. § 1122(a)(2).

[8]31 U.S.C. § 1122(d).

[9]OMB, *Inventory of Government Programs: Trade, Export, and Competitiveness Pilot*, M-12-07 (Washington, D.C.: Jan. 13, 2012). This effort included the Department of Commerce, U.S. Trade Representative, U.S. Trade Development Agency, Export-Import Bank, Overseas Private Investment Corporation, and Small Business Administration as well as agencies/subcomponents within the Departments of Agriculture, Health and Human Services, Labor, and the Treasury, and the National Science Foundation.

In its August 2012 update to its guidance for implementing GPRAMA, OMB included guidance for broader implementation of the inventory requirements.[10] Initial implementation was limited to the 24 agencies that developed agency priority goals (APG) for fiscal years 2012-2013.[11] In addition, the guidance provided a phased approach for these 24 agencies. For the first phase, for publication in May 2013, agencies were to describe their program definition approach, identify their programs, and provide limited funding and performance information. OMB subsequently published 24 separate inventory documents on the central governmentwide website required under GPRAMA, which it has implemented as Performance.gov. For the second phase, originally planned for publication in May 2014, the 24 agencies were to update their inventories based on any stakeholder feedback they received and provide additional program-level funding and performance information. OMB's guidance also stated that at that time the inventory information was to be presented in a more dynamic, web-based approach.

However, agencies did not publish updated inventories in May 2014. According to OMB staff, plans for updating the inventories are on indefinite hold as OMB re-evaluates next steps for what type of information will be presented in the inventories and how it will be presented based on (1) recent legislative actions that could affect the information required for the inventories; (2) a lack of stakeholder feedback; and (3) insufficient funding for,[12] and technological challenges related to, presenting the inventories in a web-based format on

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[10]OMB, Circular No. A-11, *Preparation, Submission and Execution of the Budget*, pt 6 (August 2012). OMB updated this guidance in its July 2013 and July 2014 revisions to Circular No. A-11.

[11]These agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the U.S. Agency for International Development, U.S. Army Corps of Engineers—Civil Works Program, Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, National Science Foundation, Office of Personnel Management, Small Business Administration, and Social Security Administration.

[12]Performance.gov has been funded through the E-Government Fund, which consists of funding appropriated by Congress every year. The E-Government Fund was established by the E-Government Act of 2002 to support projects that enable the federal government to expand its ability, through the development and implementation of innovative uses of the Internet or other electronic methods, to conduct activities electronically. Pub. L. No. 107-347, § 101,116 Stat. 2899, 2906 (Dec. 17, 2002). 44. U.S.C. § 3604.

Performance.gov. Regarding legislative action, OMB staff are considering how implementation of the expanded reporting requirements for federal spending information under the recently-enacted Digital Accountability and Transparency Act of 2014 (DATA Act)[13] could be tied to the program inventories. The DATA Act is intended to increase accountability and transparency in federal spending. It requires federal agencies to publicly report, on at least a quarterly basis, information about any funding made available to, or expended by, an agency or a component of the agency. This reporting covers a variety of budget information—budget authority, obligations, unobligated balances, outlays, and any other budgetary resources—at different levels of aggregation and disaggregation: appropriations account, program activities, and object class. Reporting under the act is required to begin no later than 3 years after enactment (no later than May 9, 2017). In addition, the DATA Act provides for the establishment of government-wide financial data standards to, among other things, produce consistent and comparable data across program activities. The act also holds agencies more accountable for the quality of the information disclosed. As we reported in April 2014, such increased transparency provides opportunities for improving the efficiency and effectiveness of federal spending and improving oversight to prevent and detect fraud, waste, and abuse of federal funds.[14]

In addition, the House has passed and the Senate is considering a bill that would amend the program inventory provisions of GPRAMA. On February 25, 2014, the House passed H.R. 1423, the Taxpayers Right-to-Know Act, which would require agencies to identify, for each program, an estimate of the number of clients/beneficiaries served, an estimate of (for the previous fiscal year) the number of full-time federal employees who administer the program, and the number of full-time employees—at organizations that administer or assist in administering the program (e.g. grantees or contractors)—whose salary is paid in part of full by the federal government. It would also require agencies to provide additional program-level information in their inventories, including total administrative costs and expenditures for services. On May 21, 2014, the Senate Committee

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[13]Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014). The DATA Act amends the Federal Funding Accountability and Transparency Act of 2006, Pub. L. No. 109-282, 120 Stat. 1186 (Sep. 26, 2006).

[14]GAO, *Government Efficiency and Effectiveness: Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, GAO-14-478T (Washington, D.C.: Apr. 8, 2014).

on Homeland Security and Governmental Affairs favorably reported to the full Senate S. 2113, the Taxpayers Right-to-Know Act, which would also amend the program inventory provisions of GPRAMA to require agencies to identify additional program-level information in their inventories.

Agencies Used Various Approaches to Define Their Programs, Which Limits the Comparability of Programs within and across Agencies

Agencies Used Different Approaches to Define Their Programs Based on OMB's Guidance

GPRAMA requires agencies to identify how they define the term "program," consistent with guidance provided by the Director of OMB.[15] As a starting point, OMB's guidance cites, in part, the definition for "program" contained in our September 2005 *Glossary of Terms Used in the Federal Budget Process*: an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities.[16] Figure 1 contains the full definition from our glossary.

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[15]31 U.S.C. § 1122(a)(2)(A).

[16]GAO, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP (Washington, D.C.: September 2005).

Figure 1: GAO's Definition of the Term "Program"

Program

Generally, an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities. Because the term has many uses in practice, it does not have a well-defined, standard meaning in the legislative process. It is used to describe an agency's mission, functions, activities, services, projects, and processes. (*See also* Program, Project, or Activity.)

Source: GAO. | GAO-15-83

The guidance notes that agencies and their stakeholders use the term "program" in different ways, and that because agencies have varying missions and achieve their missions through different programmatic approaches, these differences in the use of the term "program" are legitimate and meaningful. As OMB's guidance further states, it does not prescribe a superseding definition of "program." Rather, the guidance allows agencies to identify programs consistent with the manner in which the agencies use programs to interact with key stakeholders and execute their missions.

According to OMB staff, the flexibility provided by the guidance is based on lessons learned from the inventory pilot. They told us that, for the pilot, OMB developed guidelines for defining programs and worked closely with agencies to identify their programs, but in doing so realized that a one-size-fits-all approach would not work well given differences across agencies in how they operate. Therefore, the guidance allowed agencies to define their programs using different approaches, but within a broad definition of what constituted a program consistent with several characteristics.

OMB's guidance presents five possible approaches agencies could take to define their programs, and notes that agencies could use one or more of those approaches in doing so.[17] According to OMB staff, these

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[17]OMB, Circular No. A-11, pt 6, § 280.3 (2012).

approaches were based on the results of the inventory pilot. These approaches and OMB's explanation of them are contained in Table 1.

Table 1: OMB's Approaches for Defining Agency Programs

Approach	Explanation
Outcomes	Directly attributable to an end result the program is trying to achieve, such as increased exports. Can also be linked to specific functions to accomplish an objective, such as trade enforcement. Can cut across organizational units and/or budget accounts.
Customers	Organized by the focus on providing a service or product to a specific entity or consumer group, such as women-owned small businesses or veterans. Can cut across organizational units and/or budget accounts.
Prominent Products, Services, Outputs	Produces major reports or studies, such as the Consumer Price Index and Producer Price Index. May group similar products, services, or activities into one program.
Organizational Structure	Defined by agency office structure. Offices could focus on specific regions, functions, or specialized subject matter such as U.S. Polar Research or Cyberinfrastructure.
Budget	Links closely with the program activity lines in the President's Budget, such as Disaster Recovery or Patents. May align to other budget materials such as the Congressional Budget Justification or internal agency budget/accounting systems. In some instances, a program may be synonymous with its appropriation account title; although it is not presumed that an appropriation is the same as a program.

Source: OMB. | GAO-15-83

Based on their chosen approach(es), the 24 agencies identified 1,524 programs. Table 2 shows, by agency, the approach(es) used to define programs as well as the number of programs identified.

Table 2: Number of Programs and Definition Approaches Identified by Agencies

Department/Agency	Programs Identified	Program Definition Approach					
		Budget	Organizational Structure	Outcomes	Products/ Services/ Outputs	Customer	Other
Agriculture	59	x					
Commerce	70	x					
Defense	91	x		x			
Education	116	x					
Energy	53	x					
Health and Human Services	115	x					
Homeland Security	53		x		x		
Housing and Urban Development	65	x					
the Interior	166	x	x				
Justice	119	x	x				
Labor	45	x					
State (Operations)	22	x					
State & U.S. Agency for International Development (Foreign Assistance)	37	x		x			
Transportation	60	x					
the Treasury	94	x					
Veterans Affairs	93	x					
U.S. Army Corps of Engineers— Civil Works Program	8				x		
Environmental Protection Agency	121	x					
General Services Administration	22	x	x				
National Aeronautics and Space Administration	57	x					
National Science Foundation	13	x					
Office of Personnel Management	10					x	
Small Business Administration	32					x	
Social Security Administration	3						x
Total	**1,524**	**19**	**4**	**2**	**2**	**2**	**1**

Source: GAO (analysis) and OMB (inventories). | GAO-15-83

Note: The "other" column represents when an agency took an alternate approach. The Social Security Administration defined its programs by authorizing statute(s).

As shown in Table 2, the majority of agencies (19 out of 24) used a budget approach, in part or in whole, to define their programs. In general,

officials at these agencies told us that a primary factor in choosing this approach was that their existing financial and performance management and reporting systems were organized around their budget/appropriations structure. According to these officials, this approach will help their agencies meet requirements to include budget and performance information by program in future iterations of their inventories.

Inconsistent Definitions Limit Comparability of Programs within Agencies and across the Federal Government

The use of inconsistent approaches by agencies to define their programs, illustrated in Table 2, limits the comparability of programs within agencies as well as governmentwide. A few agencies did not use the same program definition approach across their subcomponents or offices, which limits comparability of their own programs. For example, the Department of State's (State) programs are defined using two separate approaches. State operations programs follow a budget approach while State and U.S. Agency for International Development (USAID) foreign assistance programs follow both a budget and outcome-based approach. In addition, while the U.S. Army Corps of Engineers (Corps) is an agency within the Department of Defense (DOD), the Corps—Civil Works Program and DOD developed separate inventories that took different approaches to define programs.

To illustrate how program definition differences limit comparability across agencies for similar programs, we selected two areas of potential fragmentation, overlap, and duplication highlighted in our past annual reports: science, technology, engineering and mathematics (STEM) education and nuclear nonproliferation and determined which programs were recognizable in both. We compared the lists of programs developed from our past work to those contained in the relevant agencies' inventories.[18]

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[18]Both of these areas were highlighted in our 2012 annual report, GAO-12-342SP. In May 2014, we updated our work on STEM education programs. See GAO, *Science, Technology, Engineering, and Mathematics Education: Assessing the Relationship between Education and the Workforce*, GAO-14-374 (Washington, D.C.: May 8, 2014). For additional information about nuclear nonproliferation programs identified in our past work, see GAO, *Nuclear Nonproliferation: Action Needed to Address NNSA's Program Management and Coordination Challenges*, GAO-12-71 (Washington, D.C.: Dec. 14, 2011).

As shown in Table 3, of the 158 programs previously listed in our work on STEM education, we were able to identify 51 programs in relevant agency program inventories.

Table 3: Analysis of Relevant Agency Inventories for STEM Education Programs

Department/Agency	Inventory Approach(es)	Number of Programs		
		Identified by Past GAO Work	Identifiable in Inventory	Exact Match
Agriculture	Budget	11	9	0
Commerce	Budget	13	0	0
Defense	Budget, Outcomes	3	0	0
Education	Budget	8	8	7
Energy	Budget	22	1	0
Health and Human Services	Budget	44	1	0
Homeland Security	Organizational Structure, Products/Services/Outputs	4	3	0
the Interior	Budget, Organizational Structure	5	0	0
Transportation	Budget	6	0	0
Environmental Protection Agency	Budget	9	1	1
National Aeronautics and Space Administration	Budget	8	6	1
National Science Foundation	Budget	22	22	0
Nuclear Regulatory Commission	Not applicable – OMB did not direct this agency to produce an inventory in 2013	3	-	-
TOTAL		**158**	**51**	**9**

Source: GAO (analysis) and OMB (inventories). | GAO-15-83

Of those 51, 9 were an exact match between how we previously identified a program in our past work and how the agency identified it in its inventory. For example, as figure 2 illustrates, both our past work on STEM education and the Department of Education's program inventory identify "Mathematics and Science Partnerships" as a program.

Figure 2: Example of Program Match between GAO's Past Work and Department of Education's Inventory

Excerpt from GAO's STEM Education Work

Department of Education	Developing Hispanic-Serving Institutions: STEM and Articulation Programs	$100,000,000
	Graduate Assistance in Areas of National Need	$30,873,072[e]
	Mathematics and Science Partnerships	$148,353,872[f]
	Minority Science and Engineering Improvement Program	$9,466,075
	Research in Special Education	$3,300,000
	Research, Development, and Dissemination	$31,200,000
	Strengthening Predominantly Black Institutions[g]	$15,000,000
	Upward Bound Math-Science	$44,141,410

Excerpt from Department of Education's Program Inventory

2. **Mathematics and Science Partnerships (CFDA # 84.366)**

Program Description:

This program is designed to improve the content knowledge of teachers and the performance of students in the areas of mathematics and science by encouraging states, IHEs, LEAs, and elementary and secondary schools to participate in programs that:

- Improve and upgrade mathematics and science teaching by encouraging IHEs and LEAs to work together to improve mathematics and science teacher education;
- Focus on the education of mathematics and science teachers as a career-long process;
- Bring mathematics and science teachers together with scientists, mathematicians, and engineers to improve their teaching skills;
- Improve and expand training of mathematics and science teachers, including training such teachers in the effective integration of technology into curricula and instruction.

Source: GAO and Department of Education. | GAO-15-83

We were able to identify the other 42 programs based on related information contained in program descriptions in relevant agency inventories. For four agencies, we were not able to identify any STEM education programs from our past work in their inventories—covering 27 of the 158 programs. In addition, although our past work identified 3 STEM education programs at the Nuclear Regulatory Commission, it was not 1 of the 24 agencies directed by OMB to produce a program inventory for 2013.

In the nuclear nonproliferation area, we were able to identify 9 of the 21 programs identified in our past work in relevant agency program inventories, as shown in table 4.
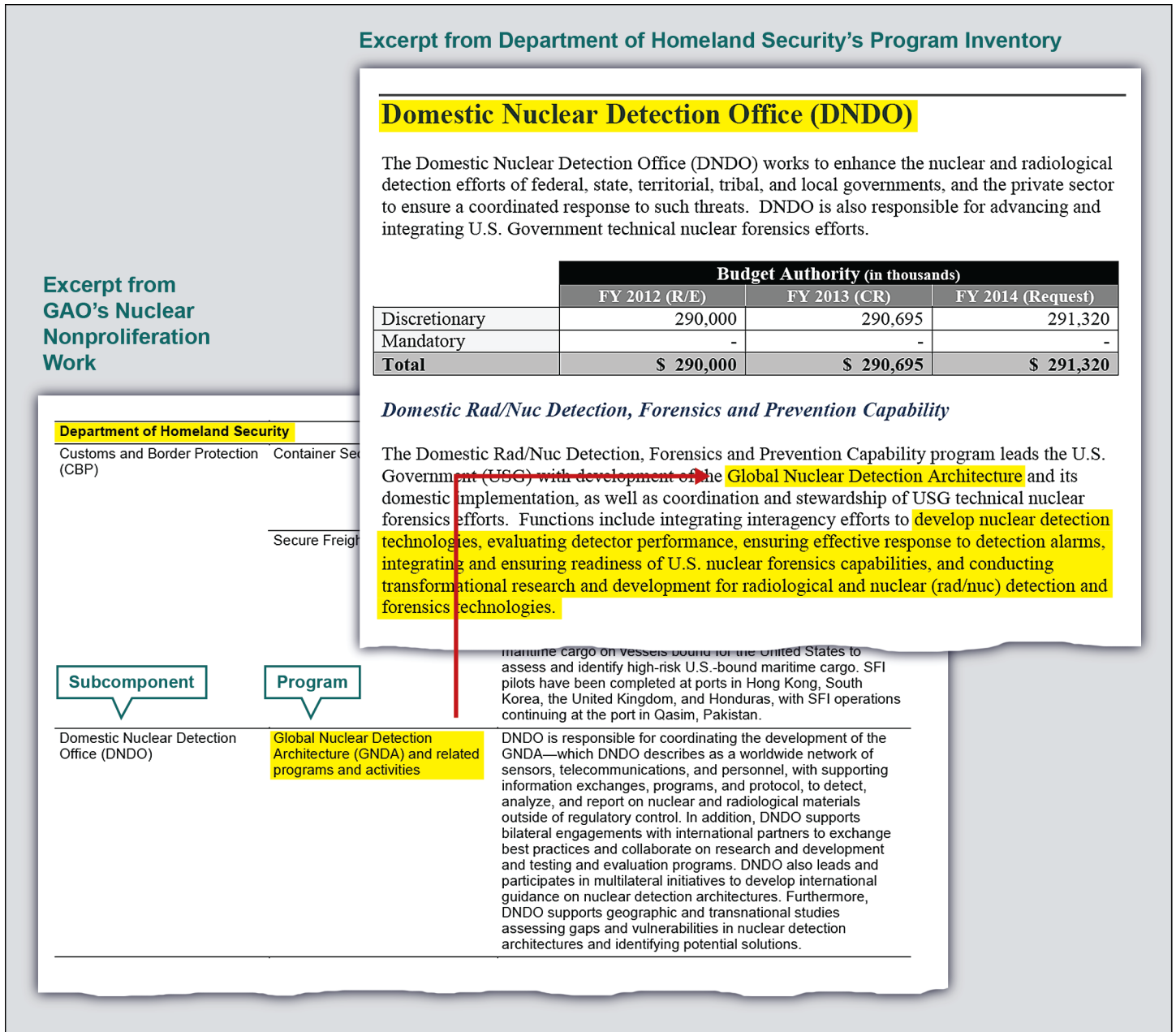
Table 4: Analysis of Relevant Agency Inventories for Nuclear Nonproliferation Programs

Department/Agency	Inventory Approach(es)	Number of Programs		
		Identified by Past GAO Work	Identifiable in Inventory	Exact Match
Defense	Budget, Outcomes	3	0	0
Energy	Budget	6	1	0
Homeland Security	Organizational Structure, Products/Services/Outputs	3	1	0
Justice	Budget, Organizational Structure	3	1	0
State/U.S. Agency for International Development (Foreign Assistance)	Budget, Outcomes	6	6	0
TOTAL		**21**	**9**	**0**

Source: GAO (analysis) and OMB (inventories). | GAO-15-83

None of the nine nuclear nonproliferation programs we were able to identify in the inventories were exact matches. Rather, we were able to identify them as activities under larger programs in the inventories based on the related program descriptions. For example, our past work identified the Department of Homeland Security's (DHS) "Global Nuclear Detection Architecture" as a program within its Domestic Nuclear Detection Office. DHS's inventory identifies one program, Domestic Radiological/Nuclear Detection, Forensics, and Prevention Capability, within the Domestic Nuclear Detection Office. The inventory describes Global Nuclear Detection Architecture as an activity within that program, as illustrated in figure 3.

Figure 3: Example of Program Identified by Description Based on GAO's Past Work and Department of Homeland Security's Inventory

Excerpt from Department of Homeland Security's Program Inventory

Domestic Nuclear Detection Office (DNDO)

The Domestic Nuclear Detection Office (DNDO) works to enhance the nuclear and radiological detection efforts of federal, state, territorial, tribal, and local governments, and the private sector to ensure a coordinated response to such threats. DNDO is also responsible for advancing and integrating U.S. Government technical nuclear forensics efforts.

	Budget Authority (in thousands)		
	FY 2012 (R/E)	FY 2013 (CR)	FY 2014 (Request)
Discretionary	290,000	290,695	291,320
Mandatory	-	-	-
Total	$ 290,000	$ 290,695	$ 291,320

Domestic Rad/Nuc Detection, Forensics and Prevention Capability

The Domestic Rad/Nuc Detection, Forensics and Prevention Capability program leads the U.S. Government (USG) with development of the Global Nuclear Detection Architecture and its domestic implementation, as well as coordination and stewardship of USG technical nuclear forensics efforts. Functions include integrating interagency efforts to develop nuclear detection technologies, evaluating detector performance, ensuring effective response to detection alarms, integrating and ensuring readiness of U.S. nuclear forensics capabilities, and conducting transformational research and development for radiological and nuclear (rad/nuc) detection and forensics technologies.

Excerpt from GAO's Nuclear Nonproliferation Work

Department of Homeland Security

Customs and Border Protection (CBP)   Container Se...

Secure Freigh...

maritime cargo on vessels bound for the United States to assess and identify high-risk U.S.-bound maritime cargo. SFI pilots have been completed at ports in Hong Kong, South Korea, the United Kingdom, and Honduras, with SFI operations continuing at the port in Qasim, Pakistan.

Subcomponent   **Program**

Domestic Nuclear Detection Office (DNDO)   Global Nuclear Detection Architecture (GNDA) and related programs and activities   DNDO is responsible for coordinating the development of the GNDA—which DNDO describes as a worldwide network of sensors, telecommunications, and personnel, with supporting information exchanges, programs, and protocol, to detect, analyze, and report on nuclear and radiological materials outside of regulatory control. In addition, DNDO supports bilateral engagements with international partners to exchange best practices and collaborate on research and development and testing and evaluation programs. DNDO also leads and participates in multilateral initiatives to develop international guidance on nuclear detection architectures. Furthermore, DNDO supports geographic and transnational studies assessing gaps and vulnerabilities in nuclear detection architectures and identifying potential solutions.

Source: GAO and Department of Homeland Security. | GAO-15-83

For both illustrative examples, we were not able to locate a majority of the programs identified in our prior work in the relevant agency inventories. The lack of comparability of similar programs across agencies in part could be due to differences in the way we previously defined "program" and the way each agency defined its programs, such as different levels of aggregation of related activities to constitute a program. The flexibility OMB's guidance afforded in defining programs allows agencies to align their definitions with multiple purposes, including carrying out their mission and goals; serving beneficiaries, customers, and other target populations; and providing benefits, services, and products. However, it also can lead to differences in how programs are identified.

In addition, the lack of comparability may also be the result of agencies not working across organizational boundaries when developing their inventories. We asked agency officials whether they had worked with any external parties when determining their program definition approach or identifying their programs. Officials from all 24 agencies stated that they had not sought input from any entities outside their own agencies, with the exception of OMB. One of OMB's stated purposes for the inventories is to facilitate coordination among programs that contribute to similar outcomes. If agencies worked together to more consistently define their programs, it could also help them identify where they have programs that contribute to similar outcomes, and therefore opportunities to collaborate.

In a Few Instances, Several Agencies Did Not Include Activities in Their Inventories Based on OMB's Criteria for Determining What Constitutes a Program

OMB's guidance directed agencies to work with OMB to determine the appropriate primary approach (or mix of approaches) and level of aggregation/disaggregation to be used to define their programs. It also identified characteristics agencies should consider when determining what constitutes a program (see text box).[19] Officials at each of the 24 agencies told us that they worked with OMB—with most stating it was staff in relevant Resource Management Offices as well as the Office of Performance and Personnel Management—to determine (1) the appropriate approach and (2) what constitutes a program. Similarly, staff within OMB's Office of Performance and Personnel Management told us that they worked closely with agencies as they were defining and identifying their programs.

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[19]OMB, Circular No. A-11, p. 6, § 280.3 (2012).

Source: OMB. | GAO-15-83

Note: While the other three characteristics were included in OMB's guidance beginning in 2012, "operationally meaningful" was added in the July 2013 update.

When we asked officials at each agency if the inventory covered everything the agency does, most responded that the inventory included all agency activities. However, officials at a few agencies told us that their inventories did not always include certain activities. In most cases, activities were excluded from the inventory because they did not meet one of the characteristics of a program described in OMB's guidance. For instance, the Small Business Administration (SBA) only included programs that were permanent in nature and excluded pilot programs from its inventory because, according to SBA officials, they did not consider pilot programs to meet the "persistent" characteristic. As an example, they cited SBA's Boots to Business program, which was in a pilot phase when the agency's 2013 inventory was published. SBA officials told us they expected to add the program in the next inventory update as the pilot phase had been completed. Because OMB's guidance does not clearly define when a short-term activity has persisted long enough to be considered a program, agencies may be using different criteria for when to include them as programs in their inventories. As a result, agencies' inventories may not be as comprehensive as desired. Clearer guidance from OMB could lead to a more complete picture of federal programs in the inventory.

In other instances, Office of Personnel Management (OPM) officials told us they did not include a voting rights oversight program in their inventory because it was not operationally meaningful, in that it did not easily align with OPM's mission. Social Security Administration (SSA) officials told us they, in consultation with OMB staff, did not include the Special Benefits

for Certain World War II Veterans program in their inventory because it is relatively small in size, in terms of its funding ($8 million of the agency's total net budget authority of $55.9 billion in fiscal year 2013) and number of beneficiaries (approximately 1,000, based on information in SSA's fiscal year 2015 congressional budget justification) compared to the agency's other programs. In response to a question during our interview, Department of the Interior (Interior) officials realized they did not include functional management offices, such as the Offices of Policy and the Chief Financial Officer, as part of a set of "programs" in their inventory falling under the Office of the Secretary. Agency officials at OPM, SSA and Interior told us they intend to account for these programs in future iterations of their program inventories.

Presenting Program Budget Information, Providing Additional and Consistent Performance Information, and Seeking Stakeholder Feedback Could Help Ensure Inventories Are Useful to Decision Makers

The federal government is one of the world's largest and most diverse entities, with about $3.5 trillion in outlays in fiscal year 2013, funding an extensive array of programs and operations. In responding to the varied and increasingly complex issues the federal government seeks to address, it faces a number of significant fiscal, management, and governance challenges. To operate as effectively and efficiently as possible and to make difficult decisions to address these challenges, Congress, the administration, and federal managers must have ready access to reliable and complete financial and performance information. However, crucial information on the federal government's programs is decentralized, according to OMB's guidance. The federal program inventory has the potential to improve public understanding about what federal programs currently operate and how programs link to budget, performance, and other information by centralizing this information from disparate sources—such as the President's Budget, Congressional Budget Justifications, USAspending.gov, and the Catalog of Federal Domestic Assistance—in a single location: Performance.gov. Agencies should consider the differing needs of various users—agency top leadership and line managers, OMB, Congress, and stakeholders—to ensure that this information will be both useful and used in decision making.[20] To be useful, this information must meet users' needs for

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[20]GAO-05-927. To identify practices that can facilitate the use of performance information in this September 2005 report, we reviewed relevant literature, including our previous reports, spoke to experts in using performance information, and held group discussions with federal program managers.

accuracy, completeness, consistency, reliability, and validity, among other factors.

Agencies Generally Did Not Present Program-level Budget Information in Their Inventories but DATA Act Implementation Could Provide More Detailed and Consistent Data

GPRAMA requires agencies to identify for each program in their inventories:

- the program activities that are aggregated, disaggregated, or consolidated to be considered a program by the agency;[21] and
- funding for the current and two previous fiscal years (for the inventories published in May 2013, that would have been fiscal years 2013, 2012, and 2011).[22]

OMB's 2012 and 2013 guidance delayed implementation of these provisions until the planned May 2014 update.

Although OMB's guidance delayed this, some agencies provided this information in their inventories. A few agencies provided information about how their program activity (PA) lines align with their programs as defined in their inventory. For example, the National Science Foundation's inventory notes that programs presented in it are consistent with the PA lines presented in the budget. In addition, the Department of Transportation's inventory states that its programs generally consist of one to four PA lines. For example, the Pipeline and Hazardous Materials Safety Administration's "Pipeline Safety" program receives its funding from four PA lines.

In addition, OMB's guidance directed agencies to include funding (budget authority) for agency bureaus or subcomponents for fiscal years 2012, 2013, and 2014 (requested). Since some agencies identified a bureau/subcomponent to constitute a program, the bureau-level funding information in their 2013 inventories also met GPRAMA's requirement for program-level funding information. For example, the Department of Energy (Energy) defined its Office of Nuclear Energy as a program.

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[21]31 U.S.C. § 1122(a)(2)(A). "Program activity" is defined as a specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. 31 U.S.C. § 1115(h)(11).

[22]31 U.S.C. § 1122(a)(2)(C).

Because the office is also considered a subcomponent, Energy provided the related funding information, as illustrated in figure 4.

Figure 4: Office of Nuclear Energy's Budget Authority Presented in Department of Energy's Inventory

Nuclear Energy (NE)

Total Budget Authority (in millions of dollars)*		
FY 2012 actual	FY 2013 CR	FY 2014 est.
760.5	770.1	735.5

*These funding levels are not fully comparable year-to-year due to budget structure changes.

Source: Department of Energy. | GAO-15-83

As noted earlier, plans for updating the inventories are on indefinite hold and agencies did not publish updated inventories, with the planned program-level budget data, in May 2014—in part due to the enactment of the DATA Act. According to OMB's 2014 update to its guidance, it is working with agencies to merge implementation of the DATA Act and federal program inventory requirements to the extent possible, but has not yet determined its implementation strategy. Agency reporting for both sets of requirements is web-based, which could more easily enable linkages between the two sites or incorporating information from each other. The Senate version of the Taxpayers Right-to-Know Act would require this linkage in lieu of incorporating this budget information on the program inventory site. As OMB stated, one of its purposes in implementing the program inventory requirements is to consolidate information from various sources. By leveraging the DATA Act's requirements, OMB could expand the transparency of budget information made available in the inventories—beyond PA lines and budget authority and at different levels of disaggregation—and help ensure that information is consistent across agencies. In addition, the disaggregated budget information is important since our annual reports on fragmentation, overlap, and duplication have found that it is not always available for the programs and activities covered by our work. However, the DATA Act provides up to 3 years for full implementation of its reporting requirements. Thus, until OMB and agencies are ready to move forward with the implementation of the two laws' requirements, one option to help ensure the inventories remain relevant and useful would be for

OMB to direct agencies to update the existing information in the 2013 versions for publication.

Agencies Defined the Purposes of Their Programs but Did Not Consistently Show How Programs Contribute to Agency Missions, Goals, and Results

GPRAMA requires agencies to describe for each program in their inventories

- the purposes of the program and
- the program's contribution to the agency's mission and goals.[23]

OMB's guidance for the 2013 inventories directed agencies to provide a program description (purpose) and identify supported strategic goals and objectives. In addition, they were to add language directing readers to Performance.gov to see programs supporting their agency priority goals (APG) and the cross-agency priority (CAP) goals.

Agencies provided descriptions of their programs' purposes. However, some agencies did not consistently show how each program supports agency missions and goals.

- With the exception of one inventory—the joint State/USAID inventory for foreign assistance programs—all provided a purpose for each program, although State and USAID provided a link to a separate document that provided purpose information for their foreign assistance programs.

- Only a few inventories (4 of 24) identified how the agencies' programs contribute to their mission. However, because agency strategic goals and objectives are an outgrowth of the agency's mission, the linkage between agency programs and those goals can show the program's support to the mission.

- A majority of the inventories (17 of 24) identified the agency strategic goals each program supported,[24] while less than half of the

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[23]31 U.S.C. § 1122(a)(2)(B).

[24]For the 7 inventories that did not consistently identify these contributions, 5 showed how some, but not all, of their programs supported agency strategic goals, while 2 did not provide this information at all.

inventories (11 of 24) identified the agency strategic objectives each program supported.[25]

- Finally, most of the inventories (20 out of 24) referred readers to Performance.gov for information about how the agencies' programs support both CAP goals and APGs.

OMB's review of the inventories did not always identify instances where agencies omitted this information. Providing this information allows agencies to explain how programs contribute to the results the federal government is achieving. Consistently showing the alignment between programs and goals could also improve implementation of other GPRAMA provisions. First, GPRAMA requires OMB and agencies to identify for publication on Performance.gov the various organizations, program activities, and other activities that contribute to the CAP goals and APGs, respectively.[26] In addition, OMB's guidance directs agencies to identify these contributors for their strategic objectives. These provisions are important because they show how agencies are coordinating efforts toward a common outcome. As we have previously reported, uncoordinated program efforts can waste scarce funds, confuse and frustrate program customers, and limit the overall effectiveness of the federal effort.[27] Our past work has found that OMB and agencies did not always identify all relevant contributors to their CAP goals and APGs.[28] Accordingly, in May 2012 and April 2013, we made recommendations to OMB. Table 5 describes these recommendations and related actions taken to date.

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[25]For the 13 inventories that did not consistently identify these contributions, 7 showed how some, but not all, of their programs supported agency strategic objectives, while 6 did not provide this information at all.

[26]31 U.S.C. § 1122(b)(3)(C), (c)(6).

[27]GAO-13-279SP.

[28]GAO, *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act*, GAO-13-174 (Washington, D.C.: Apr. 19, 2013) and *Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act*, GAO-12-620R (Washington, D.C.: May 31, 2012).

Table 5: Status of GAO's Recommendations Related to Identifying Goal Contributors

Report	Recommendation	Status
Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act, GAO-13-174 (Washington, D.C.: Apr. 19, 2013).	In April 2013, we recommended that the Director of OMB should ensure agencies adhere to OMB's guidance for website updates by providing complete information about the organizations, program activities, regulations, policies, tax expenditures, and other activities—both within and external to the agency—that contribute to each APG.	OMB staff agreed with this recommendation. According to information provided by OMB staff in October 2014, agencies were asked to identify contributing organizations, program activities, regulations, policies, tax expenditures, and other activities as part of the September 2014 update to Performance.gov. At that time, agencies provided this information for 75 of the 89 APGs and OMB staff expect it will be provided for the remaining 14 APGs during the next update, planned for December 2014. We will continue to monitor progress.
Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act, GAO-12-620R (Washington, D.C.: May 31, 2012).	In May 2012, we recommended that the Director of OMB, in considering additional programs with the potential to contribute to the crosscutting goals, should review the additional departments, agencies, and programs that we have identified, and consider including them in the federal government's performance plan, as appropriate.	OMB staff agreed with this recommendation. In December 2012, and again in May 2013, OMB updated information on Performance.gov on the cross-agency priority goals. In these updates, OMB added some of the departments, agencies, and programs that we recommended in our report. For example, we had noted that 12 member agencies of the Trade Promotion Coordination Committee had not been identified as contributors to the Export Cross Agency Priority Goal, which aims to double U.S. exports by the end of 2014. This information was added to Performance.gov in its December 2012 update. As a result of these actions, we closed this recommendation.

Source: GAO and OMB. | GAO-15-83

Second, GPRAMA requires OMB and agencies, on at least a quarterly basis, to review and report on Performance.gov progress towards the CAP goals and APGs, respectively.[29] As part of these reviews, OMB and agencies are to (1) involve relevant stakeholders from contributing organizations and program activities and (2) assess the contributions of the various organizations, program activities, and other activities that support these goals.[30] In addition, OMB's 2013 guidance for implementing GPRAMA directed agencies, beginning this year (2014), to conduct annual reviews of progress towards their strategic objectives—the outcomes or impacts the agency is intending to achieve. According to OMB's guidance, the strategic reviews should inform many of the agency's decision-making processes, as well as decision making by the

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[29] 31 U.S.C. §§ 1121 and 1122.

[30] 31 U.S.C. § 1121.

agency's stakeholders, such as informing long-term strategy, annual planning and budget formulation; strengthening collaboration on crosscutting issues; and improving transparency. If successfully implemented in a way that is open, inclusive, and transparent—to Congress, delivery partners (e.g., state and local governments, grantees, non-profit organizations, associations, contractors), and a full range of stakeholders—these reviews could help decision makers assess the relative contributions of various programs that contribute to a given goal.[31] Successful reviews could also help decision makers identify and assess the interplay of public policy tools that are being used, to ensure that those tools are effective and mutually reinforcing, and results are being efficiently achieved. However, our past work has found that relevant contributors were not always included in these reviews and accordingly we made recommendations to OMB, as described in table 6.[32]

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[31]GAO, *Government Efficiency and Effectiveness: Views on the Progress and Plans for Addressing Government-wide Management Challenges*, GAO-14-436T (Washington, D.C.: Mar. 12, 2014).

[32]GAO-14-526 and GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27, 2013).

Table 6: Status of GAO's Recommendations Related to Involving Contributors in Reviews

Report	Recommendation	Status
Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals, GAO-14-526 (Washington, D.C.: Jun. 12, 2014)	In June 2014, we recommended that the Director of OMB should direct CAP goal leaders to identify all key contributors to the achievement of their goals.	In comments on a draft of the report, OMB staff generally agreed with this recommendation.
Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies, GAO-13-228 (Washington, D.C.: Feb. 27, 2013).	In February 2013, we recommended that the Director of the OMB should work with the Performance Improvement Council (PIC) and other relevant groups to identify and share promising practices to help agencies extend their quarterly performance reviews to include, as relevant, representatives from outside organizations that contribute to achieving their agency performance goals.	OMB staff generally agreed with this recommendation. As of October 2014, OMB and the PIC have taken some steps towards addressing this recommendation. According to staff from OMB and the PIC, meetings of the PIC Internal Reviews working group have been used to discuss the inclusion of representatives from external organizations in agency quarterly performance reviews, as appropriate. OMB staff told us they view quarterly performance reviews as internal agency management meetings, and therefore it may not be appropriate to include external representatives on a regular basis. The PIC continues to work with agencies to identify examples where agencies have included representatives from outside organizations in quarterly reviews, and to identify promising practices based on those experiences. Once examples and promising practices have been identified they plan to disseminate these through the PIC Internal Reviews working group, PIC meeting panels, summits, and other venues. We will continue to monitor progress.

Source: GAO, OMB, and PIC. | GAO-15-83

OMB's guidance does not direct agencies to identify in their inventories the performance goals to which each program contributes. Although not specifically required for the program inventory, GPRAMA requires agencies, in their annual performance plans, to identify the various organizations, program activities, and other activities that contribute to each performance goal.[33] As noted in the Senate Committee on Homeland Security and Governmental Affairs report that accompanied GPRAMA, this provision, among others, was intended to help describe the strategies to be used to achieve results and the resources to be applied to those strategies.[34] This information can help Congress

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[33]31 U.S.C. § 1115(b)(5)(C).

[34]Committee on Homeland Security and Governmental Affairs, *GPRA Modernization Act of 2010*, S. Rep. No. 111-372 (2010), at 6.

understand and assess the relationship between the agency's resources and results. Having a clear description of the strategies and resources an agency plans to use will allow Congress to assess the likelihood for an agency to achieve its intended results. The act also requires that agency performance goals and related information be available in a web-based format on Performance.gov.[35] According to OMB staff, efforts to expand the site to include this information have not been possible given the available appropriations for the E-Government Fund, which supports Performance.gov and other electronic government requirements and initiatives.

Agencies Did Not Take Steps to Ensure Inventories Provide Useful Information for Stakeholders, including Congress

OMB's 2012 guidance directed agencies to work with key stakeholders, which can include Congress, state and local governments, third party service providers, and the public, to validate that their program inventories would be both internally and externally recognizable. According to OMB staff, they want to ensure that the inventories are useful and meaningful to the agencies and their stakeholders.

Although officials we spoke with or received written responses from at each of the 24 agencies told us that they involved internal stakeholders—officials and staff from various bureaus/component agencies and offices within their respective department or agency—to validate their programs, most also shared that they saw no benefit to their agencies from developing the inventories. Many told us that they viewed it as a paperwork exercise, repackaging information available elsewhere with the resulting inventory not useful to their internal agency decision making. In a few instances, officials offered different views. For example, an official at DHS told us that her department's approach to linking programs to performance information helped the department communicate the results it was achieving. She noted that DHS has maintained an external-facing, mission-oriented program structure since it was created. In addition, an official from SBA told us he thought the program inventories—once fully implemented as envisioned in OMB's guidance for the 2014 update—could help his agency identify instances to enhance their coordination and collaboration with other agencies to achieve common outcomes.

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[35]Pub. L. No. 111-352, § 10.

Officials we spoke with or who provided written responses to our questions also told us that they did not solicit feedback on their inventories from external stakeholders, including Congress. In addition, none of them reported receiving any feedback on their inventories beyond that from OMB staff during development. In some instances, agency officials told us that they didn't seek stakeholder input because their approach for defining their programs resulted in programs with which their stakeholders were already familiar. For example, officials at several agencies told us that using a budget approach resulted in programs that were recognizable to congressional appropriators. In other instances, agency officials told us they thought OMB staff were collecting feedback on the inventories, but they had not heard any results at the time of our interview. When we asked OMB staff about any feedback they had solicited or received, they told us they had briefed two congressional committees when the inventories were published in May 2013, but that they had not received any formal feedback from Congress or any other stakeholders, with the exception of the preliminary results of our review, which we published as part of a testimony before the Senate Committee on Homeland Security and Governmental Affairs in March 2014.[36] In addition, although Performance.gov has a mechanism for users to provide feedback on the website, OMB staff stated that they had not received any feedback on the program inventories from that venue.

Our work over the years has shown the importance of involving stakeholders, especially Congress, in federal management and performance initiatives.[37] In the case of the inventories, agency consultation with Congress is of particular importance given Congress's power to create and fund programs. Moreover, the inventories, if properly implemented, could provide Congress an important oversight tool, with key program budget and performance information consolidated in a single location. However, OMB's 2013 and 2014 updates to its guidance excluded directions to agencies to seek stakeholder feedback. Obtaining

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[36]GAO-14-436T.

[37]See, for example, GAO-13-518; GAO-13-174; GAO-12-621SP; GAO, *Performance Budgeting: PART Focuses Attention on Program Performance, but More Can Be Done to Engage Congress*, GAO-06-28 (Washington, D.C.: Oct. 28, 2005); *Managing For Results: Enhancing the Usefulness of GPRA Consultations Between the Executive Branch and Congress*, GAO/T-GGD-97-56 (Washington, D.C.: Mar. 10, 1997); and *Executive Guide: Effectively Implementing the Government Performance and Results Act*, GAO/GGD-96-118 (Washington, D.C.: June 1996).

Identifying All Federal Programs and Providing Sorting Capabilities Could Help Provide a More Coherent Picture of Federal Involvement in Particular Areas

stakeholder input, and congressional input in particular, on program inventories and the information presented therein would provide OMB and agencies another opportunity to ensure they are presenting useful information for stakeholder decision making.

GPRAMA requires OMB to ensure that the inventory information provided by agencies and published on Performance.gov presents a coherent picture of all federal programs.[38] As our annual reports on fragmentation, overlap, and duplication have stated, the federal program inventory could be a key tool for addressing crosscutting issues. For example, as highlighted in OMB's guidance, the federal program inventory has the potential to facilitate coordination across programs by making it easier to find programs that may contribute to a shared goal. Moreover, in its memorandum regarding the inventory pilot project for trade, export, and competitiveness programs, OMB noted that duplicative programs make government less effective, waste taxpayer dollars, and make it harder for the public to navigate government services. It states that, in order to continue efforts to reduce duplication and overlap and improve program outcomes through better coordination across agencies, the executive branch must achieve greater transparency into all federal programs.

OMB Has Not Defined Plans to Expand Inventories to Include All Federal Programs

GPRAMA requires OMB to make publicly available a list of all federal programs identified by agencies. While the 24 agencies have begun implementing the inventory requirements, OMB has not defined plans for when this effort will be expanded beyond these agencies. As noted earlier in the report, the lack of such a comprehensive list makes it difficult to determine the scope of the federal government's involvement in particular areas and, therefore, where action is needed to address crosscutting issues.

In addition, OMB has not included all types of federal programs in its plans for the program inventory. OMB's guidance identified 12 different types of federal programs, defined in table 7, for agencies to assign to

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[38]31 U.S.C. § 1122(d).

their programs.[39] Agencies are to select one or more program type for each program in their inventories.

Table 7: OMB's Inventory Program Types and Definitions

Program Type	Definition
Direct Federal Programs	Programs where services are provided primarily by employees of the federal government, such as the Department of State's Consular Services program.
Direct Federal Benefits Programs	Programs where the federal government provides benefits or other payments to individuals, such as the Department of Veterans Affairs' disability payment program.
State-Administered Benefit Programs	Programs where the federal government provides funding to states for benefits, reimbursements, or other payments to recipients. Program examples include the Special Supplemental Nutrition Program for Women, Infants, and Children and Temporary Assistance for Needy Families.
Competitive Grant Programs	Programs that provide funds to state, local, and tribal governments, organizations, individuals, and other entities through a competitive process, such as Health Centers at the Department of Health and Human Services.
Block/Formula Grant Programs	Programs that provide funds to state, local, and tribal governments and other entities by formula or block grant, such as the Department of Energy's Weatherization Assistance program.
Regulatory-Based Programs	Programs that accomplish their mission through rulemaking that implements, interprets or prescribes law or policy, or describes procedure or practice requirements, such as the Small Business Administration's Size Standards program.
Capital Assets and Public Works Programs	Programs that achieve their goals through development, acquisition, and operation of capital assets (e.g. land, structures, equipment) or the purchase of services (e.g. maintenance, and information technology). Program examples include Navy Shipbuilding and the Bonneville Power Administration.
Information Assets Programs	Programs that achieve their goals through the development, acquisition, analysis, and/or dissemination of information. Program examples include the Census.
Service Acquisition Programs	Programs that achieve their goals through the purchase of services (e.g. maintenance, and information technology).
Credit Programs	Programs that provide support through loans, loan guarantees and direct credit, such as the Export-Import Bank's Long Term Guarantees program.
Insurance Programs	Programs where the federal government provides compensation against the risk of specified loss, damage, illness, or death in return for payment of premiums.
Research and Development Programs	Programs that focus on knowledge creation or its application to the creation of systems, methods, materials, or technologies, such as the Department of Energy's Solar Energy program.

Source: OMB. | GAO-15-83

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[39]OMB, Circular No. A-11, pt. 6, § 280.12 (2012).

However, OMB has not included tax expenditures as part of the inventory effort.[40] GPRAMA does not specify that tax expenditures should be included in the program inventory, but they represent a substantial federal investment. If the Department of the Treasury (Treasury) estimates are summed, an estimated $1.1 trillion in revenue was forgone from the 169 tax expenditures reported for fiscal year 2013, nearly the same as discretionary spending that year. Since 1994, we have recommended greater scrutiny of tax expenditures, as periodic reviews could help determine how well specific tax expenditures work to achieve their goals and how their benefits and costs compare to those of spending programs with similar goals. In addition, in our June 2013 report on initial GPRAMA implementation, we made several recommendations to OMB, described in table 8, to recognize the contributions of tax expenditures to the achievement of broad outcomes.[41]

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[40]Tax expenditures are reductions in a taxpayer's tax liability that are the result of special exemptions and exclusions from taxation, deductions, credits, deferrals of tax liability, or preferential tax rates. For more information, see our key issues page on tax expenditures at http://www.gao.gov/key_issues/tax_expenditures.

[41]GAO-13-518.

Table 8: Status of GAO's June 2013 Tax Expenditure-related Recommendations

Report	Recommendation	Status
Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges, GAO-13-518 (Washington, D.C.: Jun. 26, 2013).	In June 2013, we recommended that the Director of OMB take the following three actions to help ensure that the contributions made by tax expenditures toward the achievement of agency goals and broader federal outcomes are properly recognized:	
	1. Revise relevant OMB guidance to direct agencies to identify relevant tax expenditures among the list of federal contributors for each appropriate agency goal.	OMB staff agreed with the recommendation and took actions to implement it. In its July 2013 update to guidance for implementing the GPRAMA, OMB directs agencies, as appropriate, to identify tax expenditures among the list of federal contributors to each agency strategic objective. Strategic objectives reflect the outcomes or impacts the agency is intending to achieve and are to be tracked through a suite of performance goals and other indicators. According to the guidance, the agency's set of strategic objectives should be comprehensive of all agency activity. As a result, we closed this recommendation.
	2. Review whether all relevant tax expenditures that contribute to a CAP goal have been identified, and as necessary, include any additional tax expenditures in the list of federal contributors for each goal.	OMB staff agreed with these two recommendations. As of October 2014, OMB has not taken any actions to address them, according to information provided by OMB and PIC staff. OMB and PIC staff told us that as they work with the CAP goal leaders to develop and refine implementation plans and quarterly updates for the new CAP goals published in March 2014, they intend to identify tax expenditures as contributors to those goals over time. Once those tax expenditures are identified, which are expected to be published as part of a planned December 2014 update, OMB and PIC staff told us they plan to work with CAP goal leaders to determine the best approach to assess the contributions relevant tax expenditures are making towards goal achievement. We will continue to monitor progress.
	3. Assess the contributions relevant tax expenditures are making toward the achievement of each CAP goal.	

Source: GAO, OMB, and PIC. | GAO-15-83

GPRAMA requires OMB to identify tax expenditures that contribute to the CAP goals.[42] In addition, OMB guidance directs agencies to identify tax expenditures that contribute to their strategic objectives and APGs. Our work reviewing GPRAMA implementation has found that OMB and agencies have not adequately identified the contributions of tax

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[42]31 U.S.C. § 1115(a)(2).

expenditures to the CAP goals and APGs.[43] OMB's July 2013 guidance noted that it would work with Treasury and agencies to identify where tax expenditures align with their goals, and this information was to be included in updated agency strategic plans, performance plans, and on Performance.gov, published concurrently with the President's Budget for Fiscal Year 2015 (March 2014). However, according to OMB staff, they did not begin to engage Treasury on this effort until after the plans were published and the website was updated.

OMB staff also told us that they continue to explore options for including tax expenditures in the inventory effort, but they had no specific plans as of May 2014. The federal program inventory is the primary tool for agencies to identify programs that contribute to their goals, according to OMB's guidance. By including tax expenditures in the inventory, OMB could help ensure that agencies are properly identifying the contributions of tax expenditures to the achievement of their goals. In addition, doing so would also further OMB's stated purposes of centralizing information from disparate sources, since a list of tax expenditures, along with related descriptions and estimated revenue effects, is included in the President's Budget. Without including tax expenditures in the inventory, OMB forgoes an important opportunity to increase the transparency of tax expenditures and the outcomes to which they contribute.

The Ability to Find and Sort Similar Programs or Programs Contributing to Shared Outcomes Would Enhance the Usefulness of Inventories

As noted earlier, GPRAMA requires OMB to publish the federal program inventory on Performance.gov. While the inventories published in May 2013 were individual agency documents, OMB's guidance and staff have stated that eventually the inventory would move to a more dynamic, web-based approach—originally planned for the May 2014 update and now on hold. This web-based approach could make it easier to tag and sort related or similar programs. For instance, OMB's plans to have agencies tag each of their programs by one or more program type in a future iteration of the inventory would provide a sorting capability for identifying the same type of program. By providing a sorting mechanism by program type, OMB could help address one of our open recommendations, described in the text box below, by identifying (1) all programs in a given

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[43]For our May 2012, June 2013, and June 2014 reports on CAP goals, see GAO-12-620R, GAO-13-518, and GAO-14-526, respectively. We reported on APGs in April 2013 and July 2014. See GAO-13-174 and GAO-14-639, respectively.

type, and (2) of those programs, any that have developed strategies to effectively overcome measurement challenges.

GAO Recommended OMB and the PIC Develop a Detailed Approach to Examine and Address Long-standing Performance Measurement Challenges

In our June 2013 report, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (GAO-13-518), we found that agencies continue to face common, long-standing difficulties in measuring the performance of various types of federal programs and activities—contracts, direct services, grants, regulations, research and development, and tax expenditures. We recommended the Director of OMB work with the PIC to develop a detailed approach to examine these difficulties across agencies, including identifying and sharing any promising practices from agencies that have overcome difficulties in measuring the performance of these program types. In commenting on a draft of the report, OMB staff agreed with this recommendation. As of July 2014, OMB and the PIC have taken some initial steps to address this recommendation. According to OMB staff, this includes efforts related to achieving several of the CAP goals. For example, the "Benchmark and Improve Mission-Support Operations" CAP goal involves developing common standards and benchmarks to measure the performance and cost of various agency administrative operations, such as information technology and acquisition management. In addition, PIC staff told us they have taken initial steps to address performance measurement issues in a few areas, including a pilot effort focused on acquisitions (contracts). PIC staff said they plan to expand the model to focus on other types of programs with performance measurement issues, such as grants and regulations. We will continue to monitor progress.

Source: GAO, OMB, and PIC. | GAO-15-83

As highlighted in OMB's guidance, the federal program inventory has the potential to facilitate coordination across programs by making it easier to find programs that may contribute to a shared goal or a common outcome. This could also help identify and address instances of fragmentation, overlap, and duplication. In its guidance for the 2014 update before it was put on hold, OMB intended for agencies to link each program to the existing web pages on Performance.gov for strategic goals, strategic objectives, APGs, and CAP goals. According to OMB staff, once they move forward with the next inventory update and move to a web-based presentation, this would allow users to sort programs by the goals to which they contribute. This approach also would allow users to identify programs that contribute to broader themes on Performance.gov. The themes generally align with budget functions from the President's Budget and include administration of justice; general science, space, and technology; national defense; and transportation, among others. Currently, the themes can be used to sort goals on Performance.gov that contribute to those broad themes.

Conclusions

The coordinated efforts of multiple federal agencies, different levels of government, and sectors are generally needed to achieve meaningful results. This is underscored by our annual reports on fragmentation, overlap, and duplication, which to date have identified over 90 areas, each of which involves a patchwork of federal agencies, programs, and activities that attempt to address the same issue. Executive branch and congressional efforts to identify, manage, or resolve instances of fragmentation, overlap, and duplication are hindered by the lack of a comprehensive list of all federal programs. Such a list, along with related budget and performance information, could help decision makers determine the scope of the federal government's involvement, investment, and performance in a particular area, which in turn could help pinpoint where action is needed to better address or avoid fragmentation, overlap, and duplication. Therefore, effective implementation of GPRAMA's federal program inventory requirements could provide decision makers with critical information that could be used to better address crosscutting issues, among other purposes.

The executive branch has taken some initial steps to develop program inventories with related budget and performance information. In 2012, OMB involved 11 agencies in a pilot program inventory effort for federal trade, export, and competiveness programs and subsequently developed guidance—based on lessons learned from the pilot—for broader implementation at 24 agencies. In May 2013, the 24 agencies published inventories, providing information about 1,524 programs they collectively identified. Despite these initial efforts, we have identified a number of areas where implementation should be improved.

OMB needs to take further actions to effectively meet GPRAMA's requirement for the inventories to present a coherent picture of all federal programs. First, OMB's guidance provides agencies with flexibility in how they defined their programs. As a result, agencies used different approaches to identify their programs, which, in turn, led to a lack of comparability for similar programs across agencies. This was illustrated by our analysis of agency inventories for STEM education and nuclear nonproliferation programs, in which we could only exactly match a small fraction of the programs covered by our past work on fragmentation, overlap, and duplication in those areas. According to OMB staff, the flexibility provided in guidance is derived from lessons learned from the pilot effort—that agencies are different for valid and legitimate reasons and a one-size-fits-all approach would not work for all agencies. While this may be true, OMB could do more to direct agencies to find common ground on similar programs. One of OMB's stated purposes for the

inventories is to facilitate coordination across programs that contribute to similar outcomes. However, as we discovered through our interviews with agency officials involved with the inventory efforts, none of the agencies sought input from other agencies on how they defined and identified their programs. If agencies worked together to more consistently define their programs, it could also help them identify where they have programs that contribute to similar outcomes, and therefore opportunities to collaborate.

Second, OMB's plans to date do not adequately ensure that the inventories include all federal programs. It has yet to provide firm plans on when implementation of GPRAMA's inventory requirements will be expanded beyond the current 24 agencies. OMB's guidance does not provide a clear time frame for how long activities must persist to be considered programs, which may have resulted in agencies excluding certain activities from their inventories. In addition, OMB did not include tax expenditures in the inventory effort. Although GPRAMA does not specify that tax expenditures should be included in the program inventory, our work over the past 20 years has shown the need for tax expenditures to be held to the same scrutiny as spending programs, given the sizeable federal investment they represent. The omission of these agencies, programs, and activities severely limits the usefulness of the inventory as a tool for addressing crosscutting issues.

In addition, other factors limit the usefulness of the inventory as a source of information for decision makers. To be useful, information must meet various users' needs for accuracy, completeness, consistency, reliability, and validity, among other factors. Agency officials also told us they did not consult with external stakeholders, including Congress. Although OMB's 2012 guidance instructed agencies to seek this input, none of them did. Subsequently, OMB has removed this direction from its guidance. By consulting with stakeholders to understand their needs, agencies would better ensure that the information provided in the inventories is useful for stakeholder decision making. Involving congressional stakeholders is of critical importance given Congress's power to create and fund programs.

Our work also identified limitations with the performance information contained within the inventories. Agencies did not consistently identify the strategic goals, strategic objectives, agency priority goals, and cross-agency priority goals that each program supports, as directed by OMB guidance. These omissions were not always identified during OMB's review of each agency's inventory. In addition, OMB's guidance does not direct agencies to identify in their inventories the performance goals to

which each program contributes. Although not required for the inventories, GPRAMA requires this type of connection—albeit by performance goal rather than by program—in agency performance plans. This information can help Congress and others understand and assess the relationship between the agency's resources and results. Without it, it will be difficult for Congress to assess the likelihood of the agency's success in achieving intended results.

Recommendations for Executive Action

To ensure the effective implementation of federal program inventory requirements and to make the inventories more useful, we make the following eight recommendations to the Director of the Office of Management and Budget.

To better present a more coherent picture of all federal programs, we recommend the Director of OMB take the following five actions:

- revise relevant guidance to
  - direct agencies to collaborate with each other in defining and identifying programs that contribute to common outcomes, and
  - provide a time frame for what constitutes "persistent over time" that agencies can use as a decision rule for whether to include short-term efforts as programs;

- define plans for when additional agencies will be required to develop program inventories; and

- include tax expenditures in the federal program inventory effort by
  - designating tax expenditure as a program type in relevant guidance, and
  - developing, in coordination with the Secretary of the Treasury, a tax expenditure inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related performance and budget information.

To help ensure that the information agencies provide in their inventories is useful to federal decision makers and key stakeholders, and to provide greater transparency and ensure consistency in federal program funding and performance information, we recommend the Director of OMB take the following three actions:

- revise relevant guidance to direct agencies to

- consult with relevant congressional committees and stakeholders on their program definition approach and identified programs when developing or updating their inventories, and
- identify in their inventories the performance goal(s) to which each program contributes; and

- ensure, during OMB reviews of inventories, that agencies consistently identify, as applicable, the strategic goals, strategic objectives, agency priority goals, and cross-agency priority goals each program supports.

Agency Comments

We provided a draft of this report for review and comment to the Director of OMB and the 24 agencies that developed program inventories.

In oral comments provided on October 15, 2014, staff from OMB's Office of Performance and Personnel Management stated that they agreed with five of our eight recommendations and would consider how to implement those recommendations as they move forward with merging program inventory implementation with that of the DATA Act. For the other three recommendations—designating tax expenditures as a type of program, developing an inventory of tax expenditures, and directing agencies to identify how their programs contribute to their performance goals—OMB staff neither agreed nor disagreed. OMB staff told us that until they had firmer plans on how program inventory and DATA Act implementation would be merged, they could not determine if implementing these three recommendations would be feasible.

We also received technical comments from OMB, the Departments of Energy and State, and the National Aeronautics and Space Administration, which we incorporated as appropriate.

We are sending copies of this report to the Director of OMB and the heads of the 24 agencies that developed program inventories as well as interested congressional committees and other interested parties. This report will also be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or mihmj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix II.

J. Christopher Mihm
Managing Director, Strategic Issues

Appendix I: Objectives, Scope & Methodology

The GPRA Modernization Act of 2010 (GPRAMA) requires us to review implementation of the act at several critical junctures.[1] This report is part of our response to that mandate. Our specific objectives for this report were to (1) assess how OMB and agencies defined and identified the programs contained in the inventories, (2) examine the extent to which the inventories provide useful information for federal decision makers, and (3) examine the extent to which the inventories provide a coherent picture of the scope of federal involvement in particular areas.

To address all three objectives, we assessed the implementation of relevant GPRAMA requirements by the Office of Management and Budget (OMB) and the 24 agencies that developed program inventories, which were published on Performance.gov in May 2013.[2] GPRAMA requires OMB to make publicly available on a central governmentwide website, a list of all federal programs identified by agencies. For each program, the agency is to provide to OMB for publication:

- an identification of how the agency defines the term "program," consistent with OMB guidance, including program activities that were aggregated, disaggregated, or consolidated to be considered a program by the agency;
- a description of the purposes of the program and how the program contributes to the agency's mission and goals; and
- an identification of funding for the current fiscal year and the previous 2 fiscal years.[3]

GPRAMA also requires OMB to issue guidance to ensure that the information provided on the website presents a coherent picture of all federal programs.[4]

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[1]Pub. L. No. 111-352, § 15. For our report reviewing initial implementation of GPRAMA, see GAO-13-518.

[2] The 24 agencies directed by OMB to develop program inventories are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the U.S. Agency for International Development, U.S. Army Corps of Engineers—Civil Works Program, Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, National Science Foundation, Office of Personnel Management, Small Business Administration, and Social Security Administration.

[3]31 U.S.C. § 1122(a)(2).

We also assessed program inventory implementation based on relevant OMB guidance (Circular No. A-11, Part 6) and related leading practices from our past work on managing for results, such as those related to involving Congress and stakeholders in performance management activities and ensuring performance information is useful to decision makers.[5] In addition, we developed a structured set of questions and conducted interviews with, or received written responses from, officials involved in developing the inventories at the 24 agencies. We also interviewed staff from OMB's Office of Performance and Personnel Management who led governmentwide implementation of these requirements and developed guidance for agencies.

Additionally, to address our first objective, we selected two areas of fragmentation, overlap, and duplication from our annual reports—science, technology, engineering, and mathematics (STEM) education and nuclear nonproliferation programs—and compared the lists of programs developed by our work to those contained in agency inventories. To select these two areas, we first reviewed the existing body of 83 areas of fragmentation, overlap, and duplication published in our 2011, 2012, and 2013 annual reports,[6] and identified and eliminated from selection 23 areas that focused on management functions, since they were unlikely to be captured in the program inventories. For the remaining 60 areas, we identified the number of agencies involved in the area as reported in our past worked, whether those agencies had developed and published an inventory in May 2013, and whether the area primarily involved domestic or foreign assistance/national security programs—to ensure diversity among the agencies and programs we reviewed. Finally, we sorted those lists to select the areas with the most agencies involved in them: STEM education for domestic programs and nuclear nonproliferation programs for foreign assistance/national security programs.

We compared the lists of programs developed from our past work on STEM education and nuclear nonproliferation to those contained in the relevant agencies' inventories.[7] We identified possible matches in two

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[4]31 U.S.C. § 1122(d).

[5]See, for example, GAO-12-621SP and GAO-05-927.

[6]GAO-13-279SP, GAO-12-342SP, and GAO-11-318SP

[7]Both of these areas were highlighted in our 2012 annual report, GAO-12-342SP. In May 2014, we updated our work on STEM education programs. See GAO-14-374. For additional information about nuclear nonproliferation programs identified in our past work, see GAO-12-71.

different manners. First, we identified instances in which program names exactly matched between the lists developed for our past work and the agency's inventory. In addition, we also reviewed the program descriptions contained in the relevant inventories to determine if they would lead one to programs/activities related to STEM education or nuclear nonproliferation. For example, if the program description contained language such as "science education" or "technology education," we included that program as a broader match. In some instances, we were also able to identify programs from our past work listed as activities within the program descriptions in relevant inventories. To ensure consistency in this analysis, the work to identify programs conducted by one analyst was reviewed and verified by another analyst.

Because the two selected areas are a non-generalizable sample of instances where fragmentation, overlap, and duplication exist, our results cannot be generalized more broadly. However, the results of our analysis illustrate how various approaches to defining programs can lead to differences in how programs are identified.

We conducted this performance audit from August 2013 to October 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Staff Acknowledgments

GAO Contact	J. Christopher Mihm, (202) 512-6806 or mihmj@gao.gov
Staff Acknowledgments	In addition to the above contact, Lisa M. Pearson (Assistant Director) and Benjamin T. Licht supervised this review and the development of the resulting report. Gerard Burke, Amy Bush, Virginia Chanley, A. Nicole Clowers, Karin Fangman, Heather Krause, and Steven Putansu made significant contributions to this report. Carole J. Cimitile, Dewi Djunaidy, Emily Gruenwald, Donna Miller, Leah Q. Nash, and Erinn L. Sauer also provided key contributions.