

Federal Programs: OMB Needs a Structure to Govern and a Plan to Develop a Comprehensive Inventory

GAO-24-107656 (Accessible Version)
Q&A Report to Congressional Committees

September 25, 2024

Why This Matters

Each year, the federal government spends trillions of dollars on federal programs that support the American people and address policy goals. However, it does not have a full inventory of these programs, despite requirements enacted in 2011 to develop and annually update one on a publicly available website.

A comprehensive listing of programs, along with related funding and performance information, would help federal decision-makers and the public better understand what the government does, what it spends, and what it achieves each year. It could also be a critical tool to help decision-makers better identify and manage fragmentation, overlap, and duplication across the federal government.

The William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 expanded requirements for the Office of Management and Budget (OMB) to develop an inventory of all federal programs with related spending and performance information. It requires OMB to publish a complete inventory by January 2025. The act also includes provisions for us to review different aspects of its implementation (Pub. L. No. 116-283, div. H, § 9601, 134 Stat. 3388, 4823–4828 (2021), *codified, in part, at* 31 U.S.C. § 1122(a)).

This is the first in a series of products responding to those provisions. We are providing information about OMB's efforts to develop, maintain, and update a program inventory to ensure it is comprehensive and provides useful information.

Key Takeaways

- OMB published an inventory in February 2024 that represents substantial progress and an important first step in fulfilling statutory requirements. It provides spending and other relevant information for the more than 2,000 federal financial assistance programs.
- The inventory does not yet include all federal programs or required information. OMB does not have public-facing plans that identify the actions and resources it needs to fully develop a comprehensive inventory by the January 2025 statutory deadline or any future date.
- OMB has taken some actions to establish data governance—activities to ensure data are transparent, accessible, and of sufficient quality—for the inventory. However, it has not fully implemented five out of the six activities our past work has identified as part of an effective data governance structure.
- We recommend that OMB take a systematic approach and involve key stakeholders as it articulates plans for how and when it will fully implement a comprehensive program inventory and establish a data governance structure

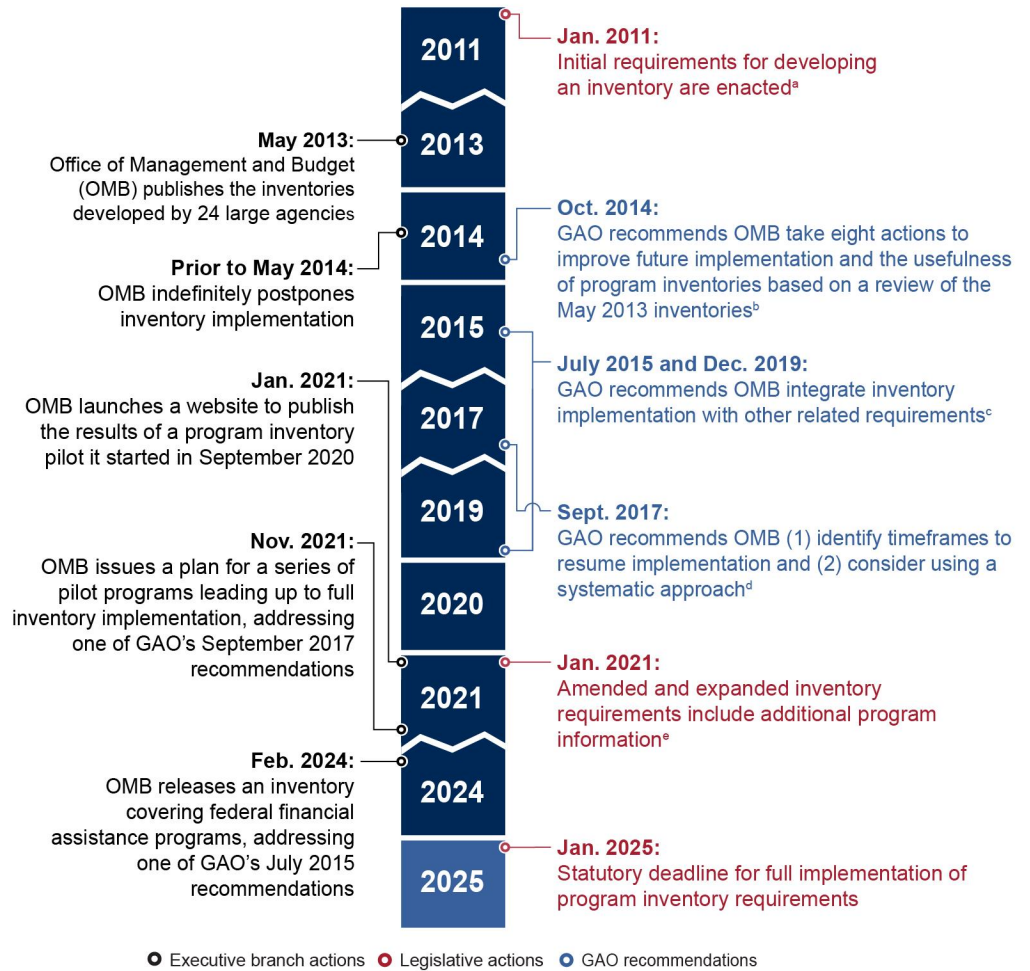
for managing the inventory. OMB generally concurred with our recommendations.

What actions has the federal government taken to develop an inventory of all its programs?

Congress and the Executive Branch have taken various actions to require and develop an inventory of federal programs since 2011. We have reviewed those efforts over time and made 12 priority recommendations to improve inventory implementation. Subsequent OMB actions, including the launch of its inventory website (<https://fpi.omb.gov>) in February 2024, implemented two of our prior recommendations.¹

Figure 1 provides a timeline of key program inventory milestones and actions, as well as our related past work.

Figure 1: Timeline of Key Federal Program Inventory Milestones and Actions



Source: GAO. | GAO-24-107656

Accessible Data for Figure 1: Timeline of Key Federal Program Inventory Milestones and Actions

Category	Date	Event
Executive branch action	May 2013:	Office of Management and Budget (OMB) publishes the inventories developed by 24 large agencies
Executive branch action	Prior to May 2014:	OMB indefinitely postpones inventory implementation

Category	Date	Event
Executive branch action	Jan. 2021:	OMB launches a website to publish the results of a program inventory pilot it started in September 2020
Executive branch action	Nov. 2021:	OMB issues a plan for a series of pilot programs leading up to full inventory implementation, addressing one of GAO's September 2017 recommendations
Executive branch action	Feb. 2024:	OMB releases a inventory covering federal financial assistance programs, addressing one of GAO's July 2015 recommendations
Legislative action	Jan. 2011	Initial requirements for developing an inventory are enacted ^a
GAO recommendation	Oct. 2014	GAO recommends OMB take eight actions to improve future implementation and the usefulness of program inventories based on a review of the May 2013 inventories ^b
GAO recommendation	July 2015 and Dec. 2019	GAO recommends OMB integrate inventory implementation with other related requirements ^c
GAO recommendation	Sept. 2017	GAO recommends OMB (1) identify time frames to resume implementation, and (2) consider using a systematic approach ^d
Legislative action	Jan. 2021	Amended and expanded inventory requirements to include additional program information ^e
Legislative action	Jan. 2025	Statutory deadline for full implementation of program inventory requirements

Source: GAO. | GAO-24-107656

^aGPRA (Government Performance and Results Act) Modernization Act of 2010, Pub. L. No. 111-352, 124 Stat. 3866 (2011)

^bGAO, Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories, [GAO-15-83](#) (Washington, D.C.: Oct. 31, 2014).

^cSpecifically, we recommended that OMB integrate inventory implementation with requirements from the Digital Accountability and Transparency Act of 2014 (DATA Act), Pub. L. No. 113-101, 128 Stat. 1146 (2014), and the Program Management Improvement Accountability Act, Pub. L. No. 114-264, 130 Stat. 1371 (2016). For more information, see GAO, DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed, [GAO-15-752T](#) (Washington, D.C.: July 29, 2015); and Improving Program Management: Key Actions Taken, but Further Efforts Needed to Strengthen Standards, Expand Reviews, and Address High-Risk Areas, [GAO-20-44](#) (Washington, D.C.: Dec. 13, 2019), respectively.

^dGAO, Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges, [GAO-17-775](#) (Washington, D.C.: Sept. 29, 2017).

^eWilliam M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, div. H, § 9601, 134 Stat. 3388, 4823–4828 (2021), codified, in part, at 31 U.S.C. § 1122(a).

What programs and information are included in OMB's inventory?

The inventory OMB launched in February 2024 identifies 2,388 federal financial assistance programs and provides related program and spending information—totaling \$4.47 trillion in obligations for fiscal year 2022.²

Programs

For this inventory, OMB defined a “program” as a federal financial assistance listing and used existing data from the System for Award Management (SAM.gov) to identify these programs.³ We have previously found that the lack of a common definition of program—or at least a way to collect and present comparable information for programs that are defined differently—has hindered past efforts to develop an inventory.⁴

Related Program Information

By leveraging data from SAM.gov, OMB was also able to provide additional information about federal financial assistance programs, including:

- the program’s objective (i.e., its purpose) and authorizing statute(s);
- the federal agency (e.g., Department of Homeland Security) and, if relevant, sub-agency (Federal Emergency Management Agency) that administer the program;
- the type of assistance provided (e.g., grant); and
- eligible applicants (e.g., a state or local government) and beneficiaries (e.g., an individual or family).

Related Spending Information

OMB leveraged existing spending data provided by both SAM.gov and USAspending.gov for federal financial assistance programs, which implemented one of our past recommendations.⁵ The inventory presents obligations data for fiscal years 2022, 2023, and 2024. Fiscal year 2022 was the most recent year for which agencies reported actual obligations data on SAM.gov when OMB developed the inventory. The inventory also provides links to USAspending.gov to direct users to a program’s award and recipient data.

Related Performance Information

When agencies reported program results on SAM.gov, OMB also included that information in the inventory.

Appendix I provides an example of a program as shown in the inventory.

What actions has OMB taken since it launched the inventory in February 2024?

OMB has taken several actions to improve the consistency of how programs are defined since the inventory was launched in February 2024. It has also taken steps to improve the quality and usefulness of the information provided on the program inventory website.

Actions to Consistently Define Programs

OMB issued guidance in April and July 2024 aimed at ensuring agencies define their programs consistently for federal financial assistance listings and other reporting purposes.⁶

- **Financial assistance listings.** OMB’s April and July guidance directed agencies to take two actions to ensure each financial assistance listing from SAM.gov represents a single federal program. First, agencies are to ensure that each new assistance listing they create represents a single program. Second, agencies are to examine their current assistance listings and identify

where multiple programs have historically been included in a single listing. By November 15, 2024, agencies are to complete their initial assessments and provide OMB with preliminary plans to establish a single assistance listing for each program, where appropriate.

- **Other reporting purposes.** OMB's April guidance also directed agencies, by June 1, 2024, to submit information to OMB that identifies the federal financial assistance listing(s) associated with each program or activity reported under the Payment Integrity Information Act of 2019.⁷

In July 2024, OMB staff told us they were still reviewing agency submissions and could not provide their conclusions at that time. However, they stated that based on what they had seen to date related to both of the above efforts, it appeared that a majority of assistance listings represented a single program, although some covered multiple programs.

Actions to Improve Quality

OMB's July 2024 guidance—along with its work with the Council on Federal Financial Assistance—aim to improve the quality of information reported on SAM.gov.

- **Programs.** OMB's July 2024 guidance provides instructions to agencies to ensure that SAM.gov, and therefore the program inventory, only presents information about active programs. It directs agencies to archive listings for programs that no longer provide assistance. The guidance also directs agencies to explain instances where programs no longer provide funding but are still active for various reasons—such as when recipients continue to report on their use of previously-provided funding.
- **Spending data from SAM.gov.** The July 2024 guidance also changed the reporting cycle for assistance listings to calendar year rather than fiscal year. According to OMB, this will allow agencies to report obligations data for the most recent fiscal year shortly after it ends.
- **Performance information from SAM.gov.** In August 2024, OMB staff told us that they were revising the SAM.gov reporting template for federal financial assistance listings to ensure agencies provide information related to the results of their programs.
- **Other program information.** In July 2024, OMB staff told us that the Council on Federal Financial Assistance was leading efforts to develop definitions (i.e., data standards) for assistance listing fields for SAM.gov. They shared that as of that date, the council had completed definitions for assistance types and applicant types and was developing definitions for different types of beneficiaries.

Actions to Improve Usefulness

OMB has engaged with various stakeholders and users to improve the usefulness of the inventory. According to OMB staff, these interactions include sessions with

- federal agency leaders and staff, including oversight entities (e.g., inspectors general);
- congressional members and staff;
- Tribal, state, and local government officials; and

- professional organizations and associations (e.g., the National Academy of Public Administration and AGA—formerly known as the Association of Government Accountants).

OMB staff told us in July 2024 that there have been consistent themes in feedback. For example, they told us that the most frequent feedback has been to improve the search function on the inventory website.

What actions has the federal government taken to enhance spending data on USAspending.gov?

Although OMB, the Department of the Treasury, and agencies have made significant strides, our prior work has identified additional executive and legislative actions that would further improve the quality of spending data on USAspending.gov. OMB is using these data as one of the sources for the inventory.

USAspending.gov is the official source of federal spending information. Quality federal spending data are key for Congress, federal managers, and the American public in tracking federal spending information. This includes information about federal awards such as contracts, grants, and loans. OMB and Treasury share responsibility for leading these efforts.

Our past work has found that the quality of spending data reported on the site has improved over time. Moreover, OMB and Treasury have taken some actions to enhance quality in response to our past recommendations. For example, in November 2021, we found that Treasury took additional steps to disclose known data limitations on USAspending.gov.⁸

However, we still have several open recommendations focused on implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act) and USAspending.gov.⁹ These include the need for OMB to clarify and document its procedure for changing official data definition standards (i.e., data governance), and to provide technical assistance for, and monitoring of, agencies' determinations regarding their DATA Act reporting requirements.¹⁰

In addition, we have identified actions that Congress could take to improve DATA Act implementation and the quality of the spending data on USAspending.gov.¹¹ For example, in March 2022, we recommended that Congress consider extending requirements for inspectors general to periodically report on USAspending.gov data.¹² Extending these requirements could help ensure that the quality of agency data submissions to USAspending.gov continues to improve. At that time, we also recommended that Congress consider amending the DATA Act to clarify the responsibilities and authorities of OMB and Treasury to ensure the quality of data provided by agencies to USAspending.gov.¹³

To what extent has OMB established a data governance structure for the inventory?

OMB has taken some relevant actions but has not yet fully established a data governance structure for the federal program inventory. According to our federal data governance work, effective data governance helps federal agencies improve the quality and transparency of their data.¹⁴ It also helps ensure that progress and momentum are maintained over time, which is especially important as administrations change.

We found that the structure OMB established for governing the federal program inventory is not fully consistent with five out of the six activities our past work identified as part of an effective data governance structure. See table 1.

Table 1: GAO Assessment of the Office of Management and Budget’s Data Governance for the Federal Program Inventory

Governance activity	GAO assessment of the Office of Management and Budget’s data governance for the inventory
Authorities	Fully consistent. Provisions in federal statute direct the Office of Management and Budget (OMB) to develop a federal program inventory.
Organizational Structure	Partially consistent. OMB’s Office of Federal Financial Management is leading inventory efforts and has leveraged some existing structures for inventory implementation (e.g., the interagency Council on Federal Financial Assistance (COFFA)). OMB’s efforts have been primarily focused on federal financial assistance programs. OMB has not determined what additional structures it may need to leverage or establish to cover all federal programs. Examples of programs currently missing from the inventory include foreign assistance and acquisition programs and tax expenditures.
Roles and Responsibilities	Partially consistent. OMB established a small interdisciplinary team to lead the development of the inventory launched in February 2024. OMB has not documented the roles and responsibilities for its team, nor has it identified roles and responsibilities for parties involved in developing (e.g., federal agencies and interagency councils) and using (e.g., stakeholders and users) the inventory.
Resources	Partially consistent. OMB established a team and developed the inventory by leveraging existing systems and data. OMB has not identified the resources needed to manage the current inventory.
Standards	Partially consistent. OMB identified quality issues with the data from SAM.gov in part due to a lack of data standards. Our past work has similarly identified issues with the standards for and quality of the data reported on USAspending.gov. ^a OMB is working with COFFA to develop standards for some of the data reported for federal financial assistance listings on SAM.gov.
Policies and Processes	Partially consistent. OMB leveraged existing policies and processes related to federal financial assistance listing information reported on SAM.gov and spending data reported on USAspending.gov to develop the inventory. OMB revised existing or developed some new policies for the inventory in guidance it issued in April and July 2024. OMB has not yet established any overarching policies or processes for the inventory, including for defining programs; collecting, ensuring the quality of, and reporting related data; and engaging potential and actual users and stakeholders.

Source: GAO analysis of OMB information. | GAO-24-107656

^aSee, for example, GAO, *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

OMB’s efforts to date have generally focused on developing the inventory, not how to govern it. OMB largely leveraged data from SAM.gov and USAspending.gov to develop the inventory. However, those websites and systems are managed by separate agencies (the General Services Administration (GSA) and Treasury, respectively). Moreover, they were developed for different purposes than the federal program inventory.

By fully developing an effective governance structure, OMB would have greater assurance that the data collected and reported for the federal program inventory are transparent, accessible, and of sufficient quality for their intended use. These actions could also help ensure that the inventory provides information that meets the needs of federal decision-makers and the public. OMB would also be better positioned to govern a larger and more complex inventory once OMB incorporates additional federal programs and data from systems beyond SAM.gov and USAspending.gov.

What additional information is needed to make the inventory comprehensive and more useful?

Based on requirements in the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (2021 NDAA) and to address our past recommendations, the inventory should include additional federal programs along with additional program, spending, and performance information.

Additional Federal Programs

Beyond federal financial assistance programs, the federal government administers various types of programs not yet included in the inventory. Examples include acquisition, defense, direct service, foreign assistance, and regulatory programs. By statute, the inventory is to present a coherent picture of all federal programs.¹⁵

For context on the scope of the programs not included in the inventory, the federal government obligated approximately \$9 trillion in fiscal year 2022, according to USAspending.gov. Therefore, the \$4.47 trillion for programs in OMB's current inventory represent less than half of federal spending.

In addition, in October 2014, we recommended that OMB include tax expenditures as a type of program in the inventory.¹⁶ Tax expenditures represent a significant federal investment. In fiscal year 2022, tax expenditures represented approximately \$1.5 trillion in forgone federal revenue, based on our estimates.¹⁷

Additional Related Information Not Yet Included in the Inventory

For those programs currently included in the inventory, OMB has not yet provided all required information in the inventory.

- **Program information.** The 2021 NDAA directs OMB to identify major regulations related to the programs in the inventory.¹⁸
- **Spending information.** In addition to obligated amounts for the current and prior 2 fiscal years, the 2021 NDAA directs OMB to include appropriated and outlayed amounts for those 3 years.¹⁹
- **Performance information.** The 2021 NDAA requires the inventory to identify how each program contributes to the mission and goals of the agency—which would address two of our past recommendations.²⁰ To the extent practicable and permitted by law, the inventory is also required to include links to related evidence, including from inspectors general and us, about the program's performance and results.²¹

OMB staff told us in July 2024 that they plan to further leverage existing data sources for additional program types and related information. For example, OMB staff told us they could add references to the inventory website pointing to foreign assistance programs on foreignassistance.gov and the performance information available on performance.gov. However, OMB staff did not provide any time frames for when they would take those actions. Additional sources of federal program and related information could include build.gov, evaluation.gov, paymentaccuracy.gov, and regulations.gov.

What are OMB's plans to implement a comprehensive inventory going forward?

OMB has not publicly articulated plans for fully implementing the inventory by the January 2025 statutory deadline, nor has it identified a time frame for when it will complete the inventory.

In November 2021, OMB issued a federal program inventory implementation plan.²² The plan provided a history of various federal efforts to develop program inventories, identified lessons learned from those efforts, and summarized

challenges to overcome moving forward. Through this plan, OMB also implemented one of our past recommendations.²³ It incorporated a seven-step systematic approach identified by our past work to help recognize gaps and ensure that it fully implements a program inventory.²⁴

The implementation plan identified four planned pilots, between 2022 and 2025, that were intended to overcome the previously identified challenges. Collectively, the planned pilots were intended to ensure the resulting inventory would be comprehensive and useful.

The inventory of federal financial assistance programs OMB published in February 2024 largely represents the results of the first of the four planned pilots. Through that effort, OMB identified new insights as well as new challenges to address, including inconsistencies in data across different systems used in developing the inventory.²⁵

OMB has not publicly articulated plans to address the new challenges or reflect the delays in fully developing an inventory of all programs. In July 2024, OMB staff told us that before expanding the inventory to include other types of programs, they are primarily focused on enhancing the existing inventory of federal financial assistance listings to ensure consistency among, and provide additional information about, those programs. OMB staff could not provide us with time frames for when these actions would be completed, stating that time frames were still being discussed.

In July 2023, we identified key practices to effectively manage federal projects such as the program inventory.²⁶ The practices include:

- developing plans that identify what the project seeks to achieve, how it will be achieved—including planned actions—and by when; and
- involving key stakeholders in those planning efforts.

Given the scope of a fully implemented inventory (all federal programs), stakeholders could be numerous. However, key stakeholders could include Congress, other agencies—especially GSA and Treasury given their responsibilities for SAM.gov and USAspending.gov, respectively—and various agency officers and interagency councils with relevant responsibilities and expertise (e.g., Chief Financial Officers and the Chief Financial Officers Council).

Articulating updated plans would help ensure that OMB has identified the actions needed to overcome challenges and fully implement an inventory of all federal programs, and the time frames for doing so. This is particularly important for several reasons.

- First, identifying planned actions and related time frames for fully implementing a program inventory would help ensure agencies and stakeholders are aware of how and when they will be engaged for inventory implementation.²⁷
- Second, without continuing to take a systematic approach in its planning efforts, OMB risks repeating past implementation issues, which resulted in inventories that were neither complete nor fully aligned with the requirements for the inventory.
- Finally, as we have previously reported, involving key stakeholders is often critical to the success of federal efforts such as the inventory. It can help create a basic understanding among stakeholders of the competing demands OMB faces, along with the constraints on its resources. Moreover, their continued input would help OMB determine priorities and target resources as it works to include additional programs and information over time, and ensure the resulting inventory meets those stakeholders' needs.

What actions has OMB taken to identify and address resource needs for inventory implementation?

OMB previously identified resources needed for inventory implementation but did not follow through on actions to formally request them, nor has it updated its estimate.

Prior Resource Needs Estimate

According to its November 2021 plan, OMB would need \$20.5 million for inventory implementation in addition to its budget request being fully funded.

- **Funding for the inventory.** The plan included an initial estimate of \$20.5 million in additional funding necessary to implement the pilots and fully develop an inventory of all federal programs.²⁸ The estimate was based on OMB's past experience implementing the DATA Act and its 2020 program inventory pilot.
- **Funding for OMB.** According to the plan, OMB's staffing levels had decreased in prior years. The plan noted that the \$20.5 million estimate for inventory implementation assumed OMB's budget requests would be fully funded to return the agency to its prior staffing levels.

OMB stated that it would work with Congress to fund its inventory resource needs, and account for them in future budget requests.

Although subsequent appropriations did not always match what OMB requested (see table 2), OMB did not explicitly identify its inventory resource needs in its budget justification materials.

Table 2: Comparison of Office of Management and Budget's Recent Budget Requests and Appropriations Amounts (in Millions)

Fiscal Year	Budget Request	Appropriated
2022	\$121.85	\$116
2023	\$128.04	\$128.04
2024	\$137.49	\$129
2025	\$138.28	Not yet appropriated

Source: GAO analysis of Office of Management and Budget's budget requests and appropriations laws. | GAO-24-107656

OMB staff told us in July 2024 that the agency's budget requests are not based on individual initiatives and instead include funding requests for staffing needs to prioritize across programs. This is contrary to OMB's guidance to agencies, which states that budget requests must reflect all requirements anticipated for the budget year.²⁹

No Current Estimate

As of August 2024, OMB had not updated the November 2021 estimate to ensure it accurately reflects resource needs. Our key practices for managing federal projects highlight the importance of identifying the resources required for implementing planned actions.³⁰

As noted earlier, OMB has not articulated its plans for incorporating the insights it gained from developing the current inventory or to address new challenges. Those insights and challenges may result in changes to OMB's estimate. For example, OMB developed the inventory by leveraging existing resources—its own staff, partnerships with GSA and Treasury, interagency councils, data and related systems, and processes.

Based on that experience, OMB may be able to identify other existing resources that it could leverage to further implement a comprehensive inventory—which could decrease its request for additional funding and help mitigate any future gaps between requested and appropriated funds.

Conclusions

The inventory OMB launched in February 2024 represents substantial progress and an important first step in fulfilling the statutory requirements. It provides valuable information about what the federal government does and how much it spends for more than 2,000 financial assistance programs.

However, OMB has not yet taken critical actions to better manage the existing inventory or position itself to implement a comprehensive inventory. Fully establishing a data governance structure would help ensure that the data collected and reported for the inventory are transparent, accessible, and of sufficient quality. Publicly articulating plans to reflect its recent experience would help ensure that OMB has adequately identified the actions, resources, and time frames needed for full implementation. Moreover, leveraging a systematic approach and involving stakeholders would further ensure that the resulting inventory is comprehensive and provides useful information to federal decision-makers and the public.

Recommendations for Executive Action

We are making the following two recommendations to OMB:

The Director of OMB should fully develop a data governance structure for the federal program inventory consistent with the six activities identified by our past work. (Recommendation 1)

The Director of OMB should publicly articulate OMB's plans for fully implementing the federal program inventory, and continue to involve key stakeholders and leverage the systematic approach identified in our past work in the planning efforts. The plans should identify the actions, resources, and time frames needed to fully implement an inventory of all federal programs. (Recommendation 2)

We provided a draft of this report to OMB for review and comment. In comments provided via email, OMB generally concurred with our recommendations. In addition, in oral comments, OMB staff stated that they are already taking steps to more fully develop a data governance structure. OMB also provided technical comments, which we incorporated as appropriate.

Agency Comments

How GAO Did This Study

To assess OMB's efforts to develop and update a comprehensive and useful inventory, we reviewed publicly available information on OMB's inventory website. We compared it to relevant statutory requirements and our past work, which identify what information should be included in a comprehensive and useful inventory. We also reviewed OMB policy documentation (including memoranda and management alerts) and interviewed OMB staff about anticipated time frames and plans for addressing the full scope of federal programs and related information.

To assess OMB's efforts to maintain its current inventory, we reviewed prior OMB implementation planning documentation and interviewed OMB staff. Our inquiries focused on the extent to which OMB had established the six data governance activities identified by our past work as part of an effective

framework: authorities; organizational structure; roles and responsibilities; resources; standards; and policies and processes.³¹

We conducted this performance audit from June 2024 to September 2024 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.

List of Addressees

The Honorable Gary C. Peters

Chairman

The Honorable Rand Paul, M.D.

Ranking Member

Committee on Homeland Security and Governmental Affairs

United States Senate

The Honorable Richard Blumenthal

Chairman

The Honorable Ron Johnson

Ranking Member

Permanent Subcommittee on Investigations

Committee on Homeland Security and Governmental Affairs

United States Senate

The Honorable Kyrsten Sinema

Chair

The Honorable James Lankford

Ranking Member

Subcommittee on Government Operations and Border Management

Committee on Homeland Security and Governmental Affairs

United States Senate

The Honorable James Comer

Chairman

The Honorable Jamie Raskin

Ranking Member

Committee on Oversight and Accountability

House of Representatives

The Honorable Nancy Mace

Chairwoman

The Honorable Gerald E. Connolly

Ranking Member

Subcommittee on Cybersecurity, Information Technology, and Government Innovation

Committee on Oversight and Accountability

House of Representatives

The Honorable Pete Sessions

Chairman

The Honorable Kweisi Mfume

Ranking Member

Subcommittee on Government Operations and the Federal Workforce

Committee on Oversight and Accountability

House of Representatives

We are sending copies of this report to the appropriate congressional committees, the Director of OMB, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

GAO Contact Information

For more information, contact: Dawn G. Locke, Director, Strategic Issues at LockeD@gao.gov, (202) 512-6806

Sarah Kaczmarek, Acting Managing Director, Public Affairs, KaczmarekS@gao.gov, (202) 512-4800.

A. Nicole Clowers, Managing Director, Congressional Relations, ClowersA@gao.gov, (202) 512-4400.

Staff Acknowledgments: Benjamin T. Licht (Assistant Director), Devin Braun (Analyst-in-Charge), Michael Bechetti, Kathleen Drennan, Brian James, Amy Konstas, Steven Putansu, Michelle Sager, Andrew J. Stephens, and Emily Tucker.

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Appendix I: Example of Information Presented on the Inventory

The federal program inventory website launched by the Office of Management and Budget in February 2024 provides information about federal financial assistance programs. Figure 2 illustrates an example of the program and spending information provided on the site.

Figure 2: Sample Inventory Information for Federal Flood Insurance Program

Department of Homeland Security

Flood Insurance

Program information

Assistance listing number
97.022

Agency
Department of Homeland Security

Sub-agency
Federal Emergency Management Agency

Categories & sub-categories

- Business and Commerce - Small Business
- Disaster Prevention and Relief - Disaster Relief
- Disaster Prevention and Relief - Flood Prevention and Control
- Housing - Property and Mortgage Insurance

Assistance types

- Insurance

Eligible applicants

- Government - General
- Local (includes State-designated Indian Tribes, excludes institutions of higher education and hospitals)

Eligible beneficiaries

- Homeowner
- Individual/Family
- Land/Property Owner

Awards & recipients
[View this program's awards and recipients at USASpending.gov](#)

Assistance listing
[View this program's assistance listing at SAM.gov](#)

Grant opportunities
[View this program's available grant opportunities at Grants.gov](#)

Program objective

To enable personal and business property owners and renters to purchase flood insurance coverage for buildings and/or contents in low-to-moderate flood risk areas, as well as in high-risk flood zones to reduce taxpayer provided federal disaster assistance and to promote wise floodplain management practices in the Nation's high-risk flood zones.

Program obligations, by FY (2022 - 2024)

Fiscal Year	SAM.gov (Actual)	SAM.gov (Estimate)	USASpending.gov
2022	~5,300,000,000	-	~1,600,000,000
2023	-	~7,500,000,000	~4,900,000,000
2024	-	~3,500,000,000	~400,000,000

About the data +

Authorizing statutes

- The National Flood Insurance Act of 1968, 42 U.S.C. 4001 et seq. authorized the National Flood Insurance Program (NFIP), Title 13, Public Law 90-448, 44 CFR, Ch. 1, Subch. B.

Program results

2022
For FY 2022 Closed with Payment Claims: \$4,443,916,290.84 Maximum Payment: \$9,999,054.71. Minimum Payment: \$0 Mean Payment: \$101,870.95 Median Payment: \$57,063.45.

Legend: FY = fiscal year.

Source: "Flood Insurance | Federal Program Inventory (omb.gov)" website (<https://fpi.omb.gov/program/97.022>) accessed August 6, 2024. | GAO-24-107656

Accessible Text for Figure 2: Sample Inventory Information for Federal Flood Insurance Program

Source: "Flood Insurance | Federal Program Inventory (omb.gov)" website (<https://fpi.omb.gov/program/97.022>) accessed August 6, 2024. | GAO-24-107656

Endnotes

¹For additional information about our 10 open priority recommendations related to the federal program inventory, see GAO, *Priority Open Recommendations: Office of Management and Budget*, [GAO-24-107364](#) (Washington, D.C.: Aug. 9, 2024).

²We did not independently verify the program count provided on the inventory website. It may not include all federal financial assistance programs and it may include duplicate listings.

³Assistance listings are detailed public descriptions of federal programs that provide grants, loans, scholarships, insurance, and other types of assistance awards to, among others, state and local governments, the private sector, and individuals from the general public.

⁴See, for example, GAO, *Federal Programs: Approaches to Help Create a Useful Inventory*, [GAO-23-106272](#) (Washington, D.C.: Jan. 24, 2023).

⁵In July 2015, we recommended that OMB should accelerate efforts to determine how best to merge requirements for publicly reporting federal program spending data with requirements to produce a federal program inventory. For additional information, see GAO, *DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed*, [GAO-15-752T](#) (Washington, D.C.: July 29, 2015).

⁶See Office of Management and Budget, *Reducing Burden in the Administration of Federal Financial Assistance*, [M-24-11](#) (Washington, D.C.: April 2024); and *Reminder of New Requirements for 2024-2025 Assistance Listings Updates*, [CA-24-2](#) (Washington, D.C.: July 2, 2024).

⁷The Payment Integrity Information Act of 2019 requires agencies to, among other things, review all programs and activities and identify those that may be susceptible to significant improper payments. This review is commonly referred to as conducting a risk assessment. Agencies must then publish improper payment estimates for those programs and activities that the agency identified as being susceptible to significant improper payments. Pub. L. No. 116-117, 134 Stat. 113 (2020) *codified at* 31 U.S.C. §§ 3351–3358.

⁸GAO, *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

⁹Pub. L. No. 113-101, 128 Stat. 1146 (2014).

¹⁰OMB neither agreed nor disagreed with either of these recommendations, and provided updates on both in March 2024. OMB told us that additional action is planned, but not underway, to clarify and document procedures for changing data definition standards. Regarding our recommendation that OMB provide technical assistance and monitoring, OMB believes it has met the intent of the recommendation. However, we continue to believe that OMB needs to follow up with agencies that are not submitting data to determine why they are not reporting. It also needs to update its list of agencies required to report. We will continue to monitor OMB's actions related to these recommendations. See GAO, *DATA Act: OMB Needs to Formalize Data Governance for Reporting Federal Spending*, [GAO-19-284](#) (Washington, D.C.: Mar. 22, 2019); and *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations*, [GAO-18-138](#) (Washington, D.C.: Nov. 8, 2017).

¹¹See GAO, *Federal Spending Transparency: Opportunities to Improve USAspending.gov Data*, [GAO-24-106214](#) (Washington, D.C.: Nov. 7, 2023); and *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#) (Washington, D.C.: Mar. 17, 2022).

¹²The DATA Act required agency inspectors general to review and report on the completeness, timeliness, quality, and accuracy of agency data submissions to USAspending.gov. However, that requirement expired in 2021. Pub. L. No. 113-101, § 3, 128 Stat. at 1151. For more information, see [GAO-22-105715](#).

¹³The responsibility for submitting quality data to USAspending.gov rests primarily with the federal agencies that produce or manage those data. Both OMB and Treasury have key roles in ensuring the quality of the data available to users of the USAspending.gov website. However, implementation of the act has shown the need for Congress to clarify responsibilities and authorities for ensuring the quality of the data made available on the website, as well as the roles for OMB and Treasury to achieve this goal. See [GAO-22-105715](#) for additional information.

¹⁴GAO, *Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones*, [GAO-21-152](#) (Washington, D.C.: Dec. 16, 2020).

¹⁵31 U.S.C. § 1122(d).

¹⁶**Tax expenditures** are provisions of the tax code that can reduce how much a taxpayer owes. They include special tax credits, deductions, exclusions, exemptions, deferrals, and preferential tax rates. While tax expenditures can help achieve social and economic goals, they also limit the amount of tax revenue the federal government collects. Therefore, they have the same net effect on the federal budget as spending programs. In addition to designating them a type of program, we also recommended that OMB work in coordination with Treasury to identify each tax expenditure

and include relevant information about them in the inventory. OMB neither agreed nor disagreed with either of these recommendations, and had not taken any actions to address them as of August 2024. For more information, see GAO, *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories*, [GAO-15-83](#) (Washington, D.C.: Oct. 31, 2014).

¹⁷GAO, *The Nation's Fiscal Health: Road Map Needed to Address Projected Unsustainable Debt Levels*, [GAO-24-106987](#) (Washington, D.C.: Feb. 15, 2024). In that report, we calculated the tax expenditure estimate based on fiscal year 2022 data (the most recent available) from Treasury. Although this estimate is useful for gauging the general magnitude of reduced revenue through provisions of the tax code, it does not take into account interactions between individual provisions or the potential behavioral responses of taxpayers to changes in tax law.

¹⁸31 U.S.C. § 1122(a)(3)(D)(v). The inventory is required to include program activities that are aggregated, disaggregated, or consolidated to be considered a program by the agency. For each program activity that is part of a program, the inventory must identify any major regulations specific to that program activity.

¹⁹The inventory is required to identify funding for the current fiscal year and previous 2 fiscal years for each program. 31 U.S.C. § 1122(a)(3)(C). The inventory must also include a consolidated view for the current fiscal year and the prior 2 fiscal years of the amounts appropriated, obligated, and outlayed for each program activity that is part of a program. 31 U.S.C. § 1122(a)(3)(D)(ii).

²⁰31 U.S.C. § 1122(a)(3)(B). In October 2014, we found that in their 2013 inventories, agencies had not always identified the goals to which their programs contributed. We made two recommendations for OMB to ensure agencies identified all relevant goals in future inventories. OMB neither agreed nor disagreed at the time and, as of June 2024, had taken limited action in response to this recommendation. For more information, see [GAO-15-83](#).

²¹31 U.S.C. § 1122(a)(3)(D)(iii); Pub. L. No. 115-435, 132 Stat. 5529 (2019). The inventory is also required, to the extent practicable and permitted by law, to include links to related evaluation, assessment, or program performance reviews, and evidence assembled in response to the Foundations for Evidence-Based Policymaking Act of 2018. This information is to be included for each program activity that is part of a program. The evaluations, assessments, and program reviews may be done by the agency, an inspector general, or us.

²²Office of Management and Budget, *Federal Program Inventory Implementation Plan: Report to Congress* (Washington, D.C.: November 2021).

²³In September 2017, we found that OMB had not taken a systematic approach for implementing a program inventory, which could help ensure it provides useful information for decision-makers and the public. We recommended that OMB consider taking such an approach. See GAO, *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges*, [GAO-17-775](#) (Washington, D.C.: Sept. 29, 2017).

²⁴GAO, *Federal Programs: Information Architecture Offers a Potential Approach for Development of an Inventory*, [GAO-17-739](#) (Washington, D.C.: Sept. 28, 2017).

²⁵For example, see the "Initial Insights and Future Steps" section on the [About the Federal Program Inventory](#) page of the inventory website.

²⁶GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, [GAO-23-105460](#) (Washington, D.C.: July 12, 2023). To identify these practices, we reviewed (1) federal laws and guidance related to evidence-building and performance-management activities, and (2) our related past reports. We identified and distilled several hundred relevant actions into 13 key practices. We then refined the practices and actions, as appropriate, based on input from cognizant officials at 24 major federal agencies and OMB staff.

²⁷This would also help OMB address one of our past recommendations. In September 2017, we found that OMB did not have time frames or associated milestones for implementing the federal program inventory and recommended that OMB revise and publicly issue guidance to provide them. OMB staff agreed with the recommendation and have taken some actions toward addressing this issue. For example, OMB's April and July 2024 guidance identified time frames and milestones to improve the consistency and quality of information on its current inventory. However, to fully address this recommendation, OMB needs to publicly issue guidance with time frames and milestones for including all federal programs and required information in the inventory. See [GAO-17-775](#) for additional information.

²⁸The estimated resources included \$4.2 million for federal labor costs (for seven full-time equivalent positions) and \$16.25 million in contracting costs to cover project development and maintenance.

²⁹Office of Management and Budget, Circular No. A-11, § 31.1 (2024).

³⁰[GAO-23-105460](#).

³¹[GAO-21-152](#).