

Federal Program Inventory Implementation Plan

REPORT TO CONGRESS

OFFICE OF MANAGEMENT AND BUDGET

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I. Overview and Vision

The Government Performance and Results Act Modernization Act of 2010 (GPRAMA), as amended by the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (NDAA), requires the Office of Management and Budget (OMB) to develop a single website that provides a “coherent picture of all Federal programs, and the performance of the Federal Government as well as individual agencies.” This picture – known as the Federal Program Inventory – would allow policy makers and the public to review and analyze Federal spending that shares a common purpose within and across agencies. An appropriately constructed inventory could also improve financial and program management through the establishment of stronger connections between spending and performance information, reduce reporting burden, and ensure Congress and OMB are better prepared to nimbly respond to emerging priorities. This report lays out OMB’s vision for an inventory and plan to implement it.

Creating an inventory that facilitates these benefits will require OMB to develop an infrastructure that allows agencies to consistently identify programs that are relevant to one or more categories of spending. The use of categories will allow executive departments and agencies (agencies) to focus and scope their efforts in the short term and by 2025 consistently and publicly display information about the majority of their spending on a publicly available website. OMB expects mission-support spending which is often cross-cutting across multiple programs, for example administrative, real property, or information technology expenditures, would be the most difficult to assign to particular programs in the inventory. While OMB will explore how to relate these costs to an inventory as part of the broader effort, they will not be included in initial phases of the inventory. A critical component of these efforts will be a programmatic taxonomy of key terms and concepts to organize and connect programmatic spending and performance data. Additionally, OMB will need to establish and maintain a strong governance process over the common set of standard data elements for public display.

The process for creating the inventory will be iterative. OMB will work closely with stakeholders to assess usefulness and develop recommendations for continuous improvement. To that end, it is important that OMB create a process for key stakeholders to determine which aspects of the inventory should be maintained, added, or removed as well as help agencies to identify which programs should be included. Unlike previous efforts, this inventory will not be a static listing, OMB expects that even beyond 2025 agencies will continue to iterate, adding new programs and relevant data.

Arriving at an authoritative inventory that would paint a coherent picture of all programs and their performance has been a challenge for at least the past 70 years, when the President’s Budget first included the concept of a Federal program. This report lays out a vision for how, given sufficient resources, OMB could leverage many of the lessons learned and much of the existing infrastructure to put in place a system that could be expanded over time to produce a meaningful inventory. Eventually, such an inventory would provide valuable data to decision-makers about how to allocate resources to better achieve the mission, provide accountability for agencies to taxpayers, and build public trust.

II. Historical Efforts

Efforts to inventory the work of the Federal government in a mutually exclusive and collectively exhaustive fashion have been underway for at least the past 70 years. As past OMB leaders have observed, the root of the problem is not that “we don’t have a list,” but rather that “we have too many lists.” As budgetary and accounting practices have matured and refined over the past half-century, accounting mechanisms have proliferated, leaving the government with multiple siloed data sources that are a struggle to standardize and reconcile. This section outlines some of these mechanisms and prior attempts to reconcile them.

Program Activity in the President’s Budget

The concept of a Federal program as a coherent set of related activities performed with a delineated set of resources has existed since at least the 1950s. Originally titled “Obligations by Activities,” the program concept in the President’s Budget would evolve to become “Program Activity” in the Program and Financing schedule in the appendices of modern budgets and Congressional justifications (see Figure 1). The first clear statutory identification of program-based budgeting was in the Congressional Budget and Impoundment Control Act of 1974, which required that the budget transmitted to Congress include descriptive information in terms of national needs, agency missions, and basic programs.

Figure 1
Examples of Programs Displayed in FY 1950 and FY 2022 President’s Budgets

FY 1950 President’s Budget				FY 2022 President’s Budget			
	1948 actual	1949 estimate	1950 estimate	Program and Financing (in millions of dollars)			
OBLIGATIONS BY ACTIVITIES				Identification code 012-9921-0-2-999	2020 actual	2021 est.	2022 est.
<i>Direct Obligations</i>				Obligations by program activity:			
1. Forest rangers, forest supervisors, and other employees engaged in the over-all management, operation, protection, and regulation of national forest properties.....	\$6,866,203	\$6,794,000	\$6,721,185	0001 Brush disposal (5206).....	11	12	12
2. Maintenance of improvements other than roads and trails (includes telephone lines, fences, lookout towers and observatories, firebreaks, offices, barns, garages, dwellings, out-houses, water developments, pipe lines, public camp grounds, landing fields, etc.).....	2,577,040	2,632,240	2,531,731	0002 Restoration of Forest Lands and Improvements (5215).....	28	30	30
3. Forest fire control, including prevention of fires and maintenance of a detection and “smokechaser” organization.....	7,161,172	7,185,924	6,875,036	0003 Recreation fee demonstration / enhancement programs (5268).....	93	100	100
4. Timber and forest products sales, timber surveys, management plans, timber stand improvement, free and administrative timber use.....	3,777,677	3,794,320	4,060,794	0005 Timber Salvage Sale program (5204).....	47	50	50
5. Allocation and issuance of grazing permits, supervision of range use by domestic livestock, control of poisonous plants, range surveys, and range management plans on national forests.....	795,045	941,530	997,688	0006 Timber Pipeline Restoration fund (includes forest botanical products) (5264).....	6	7	7
6. Enforcement of sanitary laws, garbage disposal, policing, and other requisite measures for safeguarding health and safety of national forest users.....	543,986	569,400	549,027	0008 Midewin Tallgrass Prairie funds (5277).....	1	1	1
7. Land-use management on national forests, including rental of land; land classification; action on claims entered under public land laws; location and posting of national forest boundaries, general surveys, plans and maps, aerial photography; land exchange.....	614,800	591,025	570,069	0009 Operation and maintenance of quarters (5219).....	9	10	10
8. Protection, development, and management of water resources of the national forests.....	62,568	44,711	44,711	0010 Land between the lakes management fund (5360).....	5	5	5
				0012 Administration of rights-of-way and other land uses (5361 - URRF, URMN).....	2	2	2
				0013 Secure Rural Schools - National Forest Fund (5201).....	114	99	100
				0014 Secure Rural Schools - transfers from Treasury (1117).....	113	128
				0015 Payments to Minnesota (5213).....	6	6	6
				0016 Payments to Counties - National Grasslands (5896).....	37	22	40
				0799 Total direct obligations.....	472	472	363
				0801 Admin rights of way - Reimbursable program (5361 - URM).....	5	5	5
				0900 Total new obligations, unexpired accounts.....	477	477	368

In Section 82.5 of OMB Circular No. A-11 (A-11), agencies are provided broad guidance for selecting and defining their program activities. Agencies are instructed to use “[...]activities that provide a constructive basis for analyzing and evaluating” budget estimates. While A-11 does not provide a definition of a program activity, it does require that those activities should:

- *Clearly indicate the services to be performed or the programs to be conducted;*
- *Finance no more than one strategic goal or objective;*
- *Distinguish investment, developmental, grant and subsidy, and operating programs; and*
- *Relate to administrative control and operation of the agency.*

Program activities that are defined using the A-11 formulation are found in the President’s Budget, USASpending.gov submissions, Congressional justifications, agency performance documentation, and appropriations committee reports. Program activity, as defined in the Program and Financing Schedule of the President’s Budget is also the basis for both the DATA Act and the 2021 GPRAMA, as amended inventory data requirements.

Notwithstanding the ubiquity of program activity in the landscape of budget and performance and that program activity and “program” intersect; the two are not synonymous. Program, as a broad concept, has no single and implementable definition for the purposes of an inventory, which has been challenging to overcome in prior attempts to create an inventory. Nor is program activity, as a budget concept, designed to provide units of analysis that are comparable across budget accounts.

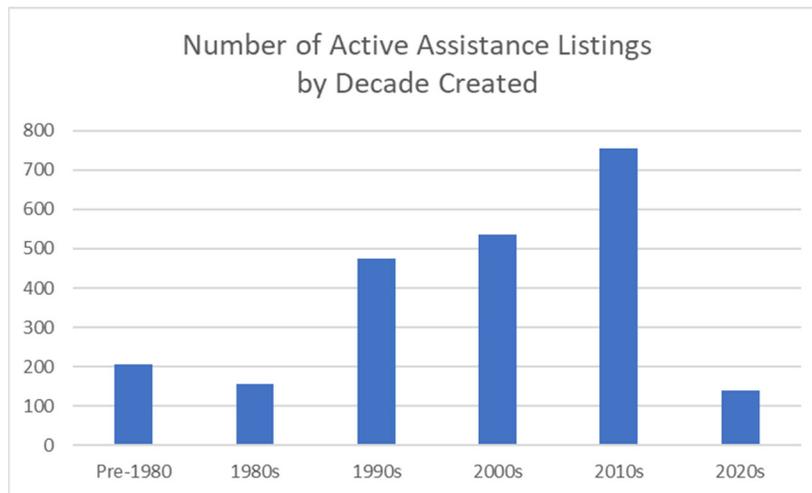
Program activity is generally most useful within the context of a single budget account, and while the collection of program activities across government by agency and account does technically constitute a mutually exclusive and collectively exhaustive list of all the government’s activities, previous attempts to create an inventory relying only on program activity have resulted in a less-than-meaningful hodgepodge of activities. Incorporating program activity into an inventory is important for consistency and useful to establish meaningful linkages to other key budgetary terms and concepts, but it is not sufficient in its current form as the basis for an entire inventory.

Assistance Listings

Program is a much more clearly defined concept when applied to financial assistance. This is because financial assistance programs are defined as they are established in law, and almost always have clear objectives and mechanisms for distributing funding and assessing results.

In 1977, the Federal Program Information Act (FPIA) required the creation of a meaningful listing of Federal assistance programs (e.g., grants and loans). Implementation of this requirement resulted in the establishment of the Catalog of Federal Domestic Assistance, now known as assistance listings. The assistance listings are [publicly available](#) and include 35 data fields describing more than 2,200 programs (see Figure 2). The Code of Federal Regulations at 2 CFR 200.203 defines the assistance listings as the single, authoritative, governmentwide comprehensive source of Federal financial assistance program information produced by the Executive Branch.

Figure 2
Assistance Listings by Decade Created



Assistance listings provide a detailed picture of financial assistance that is intended to be updated and revised continuously. An assistance listing is first created when a new financial assistance program is authorized in statute *prior to the publication of a notice of funding opportunity*. This means that agencies must generate an assistance listing as a necessary prerequisite to operating the program. The practical implication of this is that agencies must define up front the exact specifications of their financial assistance program including descriptive elements, the statutory basis, the goals and objectives, the population being served, and the requirements for provision and auditing of funds (see Figure 3).

After a listing is established there is a requirement that the listing be reviewed by the agency and updated each year, as required. These updates allow agencies to reflect changes in funding and process that may have occurred over the past year of program execution. Agencies are also free to adjust their assistance listings at any time.

Whenever there is a change in an assistance listing, OMB reviews the changes to ensure that the listing continues to support the requirements of FPIA, and that the listing is accurate and clear. This OMB review can also be used to identify when changes in assistance programs require further scrutiny or oversight. Assistance listings serve as a rigorous reporting requirement for agencies, necessitating the cogent definition of a program, disclosure of program operations, and transparency of funding and spending.

Figure 3
Assistance Listing Data Fields

Program Title	Formula and Matching Requirements
Program Number	Length and Time Phasing Assistance
Popular Name	Reports
Federal Agency	Audits
Authorization	Records
Objectives	Account Identification
Types of Assistance	Obligations (\$ by Fiscal Year)
Use and Use Restrictions	Range and Average of Financial Assistance
Applicant Eligibility	Program Accomplishments
Credentials/Documentation	Regulations, Guidelines, and Literature
Preapplication Coordination	Regional, or Local Office
Application Procedures	Headquarters Office
Award Procedure	Website Address
Deadlines	Related Programs
Range of Approval/Disapproval Time	Examples of Funded Projects
Appeals	Criteria for Selecting Proposals
Renewals	

Figure 4 shows an example of an assistance listing from the 2020 Catalog of Federal Domestic Assistance. This listing is for a discretionary grant program that funds agricultural research. The listing provides a wealth of information that can be used by potential applicants as well as interested members of the public to identify how appropriated funds are being used. The FPIA required this traceability from appropriation to activity in order to pull back the veil on the use of Federal funds and this is also one of the core elements of a program inventory.

The assistance listings are maintained and displayed on SAM.gov, and also referenced on USASpending.gov, Grants.gov with Notices of Funding Opportunities, and in recipient Single Audit reports. When agencies report awards to recipients on USASpending.gov, they are required to identify the associated primary assistance listing. In FY2022, agencies will be required to report all associated assistance listings for each award. The linkage to USASpending.gov results in agencies identifying award-related obligations and outlays by assistance listing on a bi-monthly basis. A clear line is drawn from the source of funds in a Treasury expenditure account through to the point of obligation (generally, the award) and then the outlays from that obligation. This is the detailed level of transparency that is required by the DATA Act and FFATA for awards spending, and envisioned in the GPRAMA, as amended for all Federal spending.

Figure 4 Example of an Assistance Listing

Assistance Listing: Head Start

Popular Name: Head Start

Sub-tier: ADMINISTRATION FOR CHILDREN AND FAMILIES

Assistance Listing Number: 93.600

Related Federal Assistance: [93.356](#)

[View available opportunities on Grants.gov related to this Assistance Listing.](#)

Overview

Objectives

The objectives are to promote school readiness by enhancing the social and cognitive development of low-income children, including children on federally recognized reservations and children of migratory farm workers, through the provision of comprehensive health, educational, nutritional, social and other services; and to involve parents in their children's learning and to help parents make progress toward their educational, literacy and employment goals. Head Start also emphasizes the significant involvement of parents in the administration of their local Head Start programs. Through Early Head Start programming, the focus includes the development of children, and the enabling of parents to fulfill their roles while moving toward self-sufficiency. These programs promote the physical, cognitive, social, and emotional development of infants and toddlers through safe and developmentally enriching caregiving, preparing children for continued growth and development and eventual success in school and life. To achieve their goals, programs are supported by a three-tier training and technical assistance system (national, regional, and local) designed to complement one another. Objectives of the training and technical assistance system includes expanding staff qualifications, and improving management systems and learning environments.

Examples of Funded Projects

Not Applicable.

Authorizations

Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007 , Public Law 110-134, 42 US Code 9831

Financial Information

These funding amounts do not reflect the award amounts that are displayed on USASpending.gov

Obligations(s)	FY 20	FY 21 (est.)	FY 22 (est.)
Project Grants Total	\$10,193,051,316	\$10,493,022,323	\$11,534,363,786
Project Grants (with Formula Distribution) Total	\$738,524,100	\$1,261,475,900	\$0
The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020 included \$750 million for programs under the Head Start Act to support preventative, preparedness, and responsive activities to the coronavirus. Funds were distributed proportionally to federal funded enrollment levels.	\$738,524,100	\$11,475,900	\$0
The Consolidated Appropriations Act, 2021, signed into law on December 27, 2020 included \$250 million supplemental funding for programs under the Head Start Act to support preventative, preparedness, and responsive activities to the coronavirus	\$0	\$250,000,000	\$0
The American Rescue Plan Act included \$1 billion for Head Start. These funds were distributed proportionally to all recipients based on their federal funded enrollment levels. These funds will be used to assist programs in their efforts to the return of in-person services , including the provision of summer services for kids transitioning from Head Start in the fall of 2021.	\$0	\$1,000,000,000	\$0
Totals	\$10,931,575,416	\$11,754,498,223	\$11,534,363,786

Range and Average of Financial Assistance

Fiscal Year 2020 range of assistance; \$265,150 - \$158,105,088; average award: \$4,636,356

Fiscal Year 2021 range of assistance; \$268,263 - \$160,009,976; average award: \$4,760,441 CARES Act funding range of assistance; \$10,546 - \$10,050,044; average award: \$340,284 CRRSA (Consolidated Appropriations Act, 2021) funding range of assistance; \$4,515 - \$3,188,467; average award: \$156,790 American Rescue Plan funding range of assistance; \$17,948 - \$12,675,721; average award: \$624,162

Accomplishments

Fiscal Year 2020: The Head Start program funded 852,501 early childhood slots in FY 2020 where comprehensive services were provided to children and families. These slots were funded through 2,208 awards. CARES Act supplemental funding was included in awards issued to recipients during FY2020.

Fiscal Year 2021: It is estimated that the Head Start program will fund 857,615 early childhood slots in FY 2021 that will provide comprehensive services to children and families. These slots will be funded through approximately 2,200 awards. An additional 1,600 awards will be issued to include FY2021 COVID-19 supplemental and American Rescue Plan funds.

Fiscal Year 2022: It is estimated that the Head Start program will fund 906,215 early childhood slots in FY 2022 that will provide comprehensive services to children and families. These slots will be funded through approximately 2,370 awards.

Account Identification

75-1536-0-1-506

Criteria for Applying

Types of Assistance

B - Project Grants, B - Project Grants (with Formula Distribution), C - Direct Payments for Specified Use

Credentials and Documentation

Nonprofit organizations must submit proof of nonprofit status. Applicable costs and administrative procedures will be determined in accordance with 45 CFR Part 75 as applicable of the Code of Federal Regulations. For profit Head Start recipients must comply with subparts A through E of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards 2 CFR 200, Subpart E - Cost Principles applies to this program. 2 CFR 200, Subpart E - Cost Principles applies to this program.

Applicant Eligibility

Designations: Local (includes State-designated Indian Tribes, excludes institutions of higher education and hospitals), Public nonprofit institution/organization (includes institutions of higher education and hospitals), Other public institution/organization, Federally Recognized Indian Tribal Governments, U.S. Territories and possessions (includes institutions of higher education and hospitals), Profit organization, Private nonprofit institution/organization (includes institutions of higher education and hospitals), Native American Organizations (includes Indian groups, cooperatives, corporations, partnerships, associations)

Any government, federally-recognized Indian tribe, or public or private nonprofit or for profit agency which meets the requirements listed in a Notice of Funding Opportunity (NOFO) may apply for a grant. However, applications will be considered only when submitted in response to a specific opportunity, published at the following website address: <http://www.grants.gov>, which solicits proposals to expand Head Start/Early Head Start programs or establish new ones. Applications from individuals (including sole proprietorships) and foreign entities are not eligible. Faith-based and community organizations that meet the eligibility requirements are eligible to receive awards. All recipients providing direct services to children and families were eligible to receive CARES Act, FY21 COVID-19 Supplemental, and American Rescue Plan Act funding .

Beneficiary Eligibility

Designations: Individual/Family, Minority group, Black, American Indian, Spanish Origin, Asian, Other Non-White, Migrant, U.S. Citizen, Refugee/Alien, Women, Disabled (e.g. Deaf, Blind, Physically Disabled), Preschool, Infant (0-5), Welfare Recipient, Low Income, Education (0-8)

Head Start/Early Head Start programs are for children from birth up to the age when the child enters the school system; however, Head Start programs only serve pre-school age children while Early Head Start programs serve children from birth through age three as well as pregnant women. The Early Head Start-Child Care Partnership programs are expanding access to high quality early learning and development opportunities for infants and toddlers from birth through age four. No less than 10 percent of each Head Start program's enrollment shall be for children with disabilities.

Length and Time Phasing of Assistance

Funds are available for a 12-month budget period and are released periodically based on recipient expenditures. Method of awarding/releasing assistance: Recipients are issued a Notice of Award (NoA), indicating the terms and conditions of the grant, funding amount, and award period.

Use of Assistance

Designations: Income Security/Social Service/Welfare

At least 90 percent of the enrollees in a program must be income eligible; i.e. from families whose income is below the poverty line, from families receiving public assistance, from homeless families or children in foster care. Programs may serve an additional 35 percent of participants with incomes up to 130 percent of poverty if they can demonstrate that they already are meeting the needs of children below the poverty line in the area served. American Indian and Alaska Native programs may enroll additional over-income children if they enroll all children in their service area that are income eligible and predominantly serve children meeting the low income criteria. Training and technical assistance grants are available to Head Start programs. CARES Act and FY2021 COVID-19 supplemental funding may be used by recipients for prevention, preparation, and/or response to the coronavirus. Examples of expenses include mental health and crisis support services; additional classroom staffing to support social distancing requirements; and supplies and contracted services for sanitation and cleaning of classrooms and equipment, including vehicles. Funds distributed by the American Rescue Plan are prioritized to support in-person services. This includes summer programming for rising kindergartners, children with disabilities, children experiencing food or housing insecurity, and children who were not able to receive any in-person services during the 2020-2021 program year.

Applying for Assistance

Deadlines

Contact the headquarters or regional location, as appropriate for application deadlines

Preapplication Coordination

Preapplication coordination is required. An environmental impact statement is required for this listing. An environmental impact assessment is required for this listing. This program is eligible for coverage under E.O. 12372, "Intergovernmental Review of Federal Programs." An applicant should consult the office or official designated as the single point of contact in his or her State for more information on the process the State requires to be followed in applying for assistance, if the State has selected the program for review.

Application Procedures

2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards applies to this program. Notice of Funding Opportunities (NOFO) for this listing will be posted on [Grants.gov \(opens in new window\)](https://www.grants.gov)([opens in new window](https://www.grants.gov)). Applicants may find NOFOs on <https://www.grants.gov> or on the ACF website at <https://ami.grantsolutions.gov/>. Applicants may apply on <https://grants.gov> Recipients applied for CARES Act, FY2021 COVID-19 supplemental, and American Rescue Plan funds through the Head Start Enterprises System.

Criteria for Selecting Proposals

The criteria for selecting proposals will be published in the NOFO(s).

Award Procedure

Awards are made to recipients through a competitive process. Applications are scored and ranked by an objective non-federal review panel and the final rankings along with other factors are taken into consideration as OHS makes final funding decisions. Each application will be screened to determine whether it meets any of the disqualifying factors: missing the application deadline, required electronic submission or waiver requested and approved, or exceeding the Award Ceiling. Disqualified applications are considered to be "non-responsive" and are excluded from the competitive review process. Applications competing for financial assistance will be reviewed and evaluated by objective review panels using only the criteria described in NOFO. Each panel is composed of experts with knowledge and experience in the area under review. Generally, review panels include three reviewers and one chairperson. Results of the competitive objective review are taken into consideration by ACF in the selection of projects for funding; however, objective review scores and rankings are not binding. Scores and rankings are only one element used in the award decision-making process. ACF reserves the right to evaluate applications in the larger context of the overall portfolio by considering geographic distribution of federal funds (e.g. ensuring coverage of states, counties, or service areas) in its pre-award decisions. ACF will complete a review of risk posed by applicants as described in 45 CFR 75.205. ACF may elect not to fund applicants with management or financial problems that would indicate an inability to successfully complete the proposed project. Applications may be funded in whole or in part. Successful applicants may be funded at an amount lower than requested. Awards are made for a period of five years, during which the recipient is measured by a criteria that could make it eligible for a new five year project. If the criteria is not met, the service area and funding becomes available through competition. Once a decision is made, awards are issued by 10 Regional Offices that are geographically responsible for grants in certain states or territories. Awards to American Indian and Alaska Native, and Migrant and Seasonal programs are issued by the Central Office. Central and Regional Offices issued awards for CARES Act, FY2021 COVID-19 supplemental relief, and American Rescue Plan allocations to recipients for amounts proportionate to their total federal funded enrollment levels.

Date Range for Approval/Disapproval

From 90 to 120 days. This, depending on the nature of the proposal, can vary considerably from 90 days to as much as several months.

Renewals

From 90 to 120 days. OHS Headquarters or Regional Offices informs recipients of the application procedures for renewal. Non-competing continuations are issued based on availability of an appropriation, satisfactory progress, compliance with grant terms and conditions and a determination that continuation funding is in the best interest of the federal government.

Appeals

Not Applicable. There is no appeal process for unsuccessful applicants. For existing recipients, appeals in regards to disputes may take place in accordance with 45 CFR Part 16, subject to the limitations of the Appendix A.

Compliance Requirements

Policy Requirements

The following 2CFR policy requirements apply to this assistance listing:

- Subpart B, General provisions
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards
- Subpart D, Post Federal; Award Requirements
- Subpart E, Cost Principles
- Subpart F, Audit Requirements

The following 2CFR policy requirements are excluded from coverage under this assistance listing:*Not Applicable*

Additional Information: The Department of Health and Human Services (HHS) adopted the Office of Management and Budget (OMB) Guidance in 2 CFR part 200, and has codified the text, with HHS-specific amendments in 45 CFR Part 75. ACF recipients must follow the requirements in 45 CFR Part 75

Reports

Program Reports: Annual information on the types of children served and the services provided is required.

Progress Reports: If requesting funds for major renovation, construction or purchase of facilities, recipients are required to submit an SF-429 Real Property Status Report—Cover Page with Attachment B in the GrantSolutions OLDC system. For facilities that have federal interest, the recipient will be required to submit a SF-429 Real Property Status Report—Cover Page with Attachment A on an annual basis. Likewise,

recipients who do not have covered real property with federal interest must submit the SF-429 Attachment A No Property form annually. When property with federal interest is no longer needed, the SF-429 Attachment C must be submitted in GrantSolutions OLDC. 3). Please see the ACF Property, Real Property Reporting instructions at https://www.acf.hhs.gov/real-property#book_content_4 and the ACF Property, Disposition instructions for Real Property at https://www.acf.hhs.gov/real-property#book_content_5. If requesting funds to purchase equipment, the recipient must request prior approval. When the equipment is no longer needed, the SF-428 Tangible Personal Property-Cover Page must be submitted. Please see the ACF Property, Tangible Personal Property Reporting instructions at https://www.acf.hhs.gov/tangible-personal-property#book_content_1 and the ACF Property, Tangible Personal Property Disposition instructions at https://www.acf.hhs.gov/tangible-personal-property#book_content_2. - If requesting funds to purchase equipment, the recipient must request prior approval.

Expenditure Reports: Expenditure reports are required using the SF-425 Federal Financial Report. The frequency of reporting will be listed in the NOFO and in the award terms and conditions. For more information, see: https://www.acf.hhs.gov/grants/discretionary-post-award-requirements#book_content_1.

Performance Reports: Every agency is monitored on different aspects of their program throughout their five-year grant. New recipients are monitored after their first year in operation. Performance progress reports are required using the SF-PPR ACF Performance Progress Report. The frequency of reporting will be listed in the NOFO and in the award terms and conditions. For more information, see: https://www.acf.hhs.gov/grants/discretionary-post-award-requirements#book_content_1.

Audits

In accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, nonfederal entities that expend financial assistance of \$750,000 or more in Federal awards will have a single or a program-specific audit conducted for that year. Non-Federal entities that expend less than \$750,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503. 45 CFR Part 75 Subpart F applies to this program. The Office of Head Start provides the annual Head Start audit supplement, which includes Head Start-specific guidance and procedures. Lastly, there are also audit-type requirements associated with Head Start fiscal monitoring events.

There are drawbacks to the assistance listings when viewed as a basis for a program inventory. Biggest of these is that they do not cover non-assistance spending, including procurement awards, much of the spending on national security, and Federal services provided directly to the public, and regulatory programs. On average, financial assistance programs account for approximately 60% of annual Federal obligations. As required by the DATA Act, the only obligations and outlays associated with assistance listings that are currently publicly reported are those associated with awards to non-Federal entities. Spending for Federal staff or other administrative expenses that might be associated with the program is not reported. Further, there is no established method for cross-comparison of assistance programs from one agency to another to improve inter-agency coordination, as well as for assessing where similar programs represent duplication or overlap.

Finally, the key terms and concepts reported within assistance listings have not been formally defined or updated since the historic paper catalog was converted to an online database. As such, the information would be more useful from a structured data perspective with greater standardization.

In Section V. Plan for Implementation, assistance listings are established as the core of an approach to identifying and defining Federal programs. This is because assistance listings are an exemplar of agency engagement in providing valuable data that is reviewed by OMB, and the systems that promulgate the data for public websites. Section V. also discusses ways that a pilot might make incremental progress to improve the value of assistance listings to an inventory.

Other Inventory Efforts

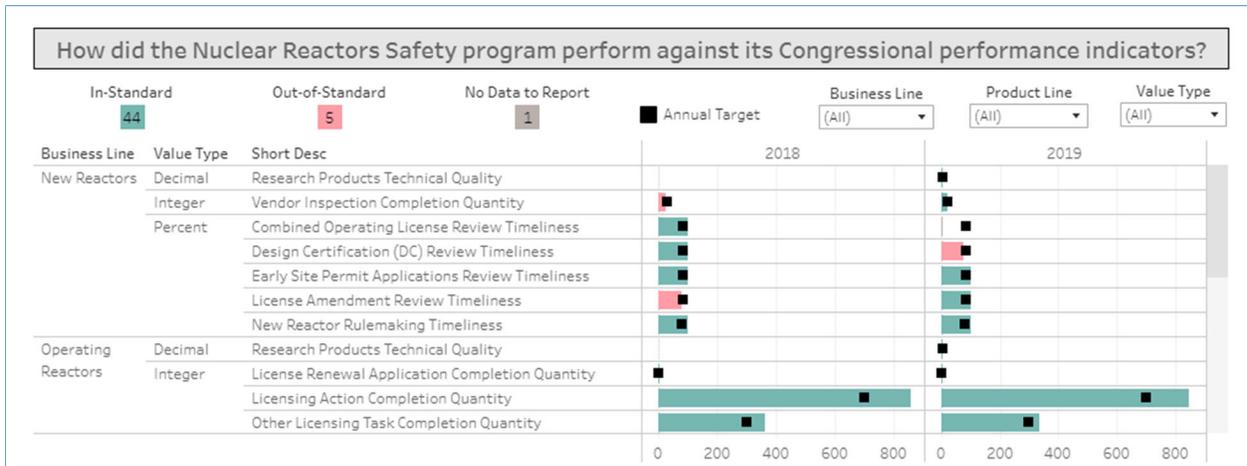
In 2013, as required by GPRAMA, OMB [published an initial version](#) of a Federal Program Inventory. OMB sent a data request to the agencies covered by the CFO Act requesting a comprehensive listing of those agencies' programs. This approach yielded inadequate results,

with a static list published in a non-datacentric format. Moreover, it was critiqued by the GAO for the inconsistency by which agency determinations were made for the purposes of identifying program(s) for the listing, as OMB's [guidance](#) for conceptualizing and defining program(s) gave agencies the latitude to make individual program identifications within a broad framework of criteria and approaches from which to apply. This provided a significant lesson learned that was applied in all subsequent efforts to create an inventory: consistent, clear, and actionable guidance is a cornerstone of any successful inventory.

OMB paused program inventory efforts in 2014 to allow the Federal Government to successfully implement the DATA Act. The DATA Act requires agencies to increase the quality and availability of Federal spending data and resulted in the linkage and [public display](#) of historically siloed financial data with award-related data for procurement and Federal financial assistance. As noted in the resources section of this report, this effort required a huge amount of resources from OMB, Treasury, and agencies. The hope was that the incorporation of program activity, a budget concept included in the DATA Act, would allow for the automated generation of an inventory. While it did result in a number of additional key terms and concepts to be associated with program activities and updated on a website each quarter, most notably awards of financial assistance and procurement, it did not alter the underlying structural drawbacks associated with program activity described above. Most prominently, with respect to the inventory requirements laid out in GPRAMA, it did not allow for effective linkages to agency performance goals and associated results.

As a result, in 2019, OMB turned towards the challenge of connecting the stream of DATA Act data with performance metrics. OMB partnered with teams from USAspending.gov, Performance.gov, and the Nuclear Regulatory Commission (NRC) to explore how USAspending.gov data and performance data found in the agency's Congressional Justification (CJ) documents could be linked to allow meaningful analysis for agency decision-makers. This collaboration [yielded insights](#) about the challenges in connecting these data but did not result in any broadly implemented new data connections. Specifically, the reported NRC budget and program performance data located in the CJ is structured in a hierarchy ('Program, Business Line, Product Line') that does not align with how the agency reports spending data to [USAspending.gov](#). This effort highlighted the challenges of incorporating performance data into an inventory, and the pitfalls associated with marrying quantitative, automated data with qualitative reporting. Notably, the efforts begun here have continued to be of interest to Congress as evidenced by the recent passage of the [Congressional Budget Justification Transparency Act of 2021](#).

Figure 5
Example of NRC Budget Analysis Dashboard from Performance.gov



2020 Program Inventory Pilot

OMB’s most recent effort to address the program inventory requirements was a pilot which ran from September 2020 through January of 2021. This pilot required agencies to identify programs associated with 12 categories. This pilot attempted to apply a consistent definition of program across agencies and resulted in a snapshot of publicly displayed information for more than 700 programs with total estimated obligations of approximately [\\$800 billion in 2019 and 2020](#).

There were three major questions the pilot was designed to answer:

1. Are agencies able to identify a clearly defined set of programs relating to one or more policy areas?
2. Can the program information be tied to agency budgetary and financial data?
3. Can meaningful cross-agency comparisons of programs be made from the data collected?

To do so, OMB’s methodology centered on categories, key terms, and concepts. Categories formed the backbone of the data collection and helped to limit the scope of the data request. Agencies provided additional programmatic information, including the funding source, and a qualitative description. In a [Memorandum](#), agencies were asked to identify programs by examining if any FY 2019 or FY 2020 obligations had been made for activities relating to one or more of the categories. Based on where these obligations came from, agencies were asked to identify several data points for the programs which were the source of the funds.

<i>Categories</i>	12 broad cross-cutting policy areas that allow for the grouping of programs across government on a commonly understood basis. Categories were used by agencies to select and define their programs. Defined policy areas that ranged from well understood budget crosscuts data collection efforts to more amorphous categories that were defined for the pilot. For example, both the Native American
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	and STEM Education categories were based on recurring cross-cut data requests. Other categories, such as Economic Development and Homelessness were less defined.
<i>Key Terms and Concepts</i>	Pre-defined descriptive elements that agencies used to apply common terms to definitional concepts: mission, expenditure method, recipient(s), and beneficiary(s). These were used by agencies to characterize their programs <i>after those programs had been selected</i> .
<i>Qualitative Description</i>	The name and description of each program.
<i>Funding Source</i>	The obligated amounts for each program, within each category, tied to appropriations accounts and program activities.

The pilot design consisted of two custom-built systems designed around the categories:

- a data collection tool into which the agencies manually submitted their programmatic data, and
- a website that publicly displayed the pilot results.

Over the course of one month, agencies submitted data for more than 800 programs across the 12 categories. A listing of these results was posted on [the public website](#) along with some analysis tools. The entire pilot, from concept to website publication, took approximately four months. OMB had three dedicated full-time equivalents (FTEs) throughout this period, numerous partial FTEs, and about 3,000 contractor hours for systems development, maintenance, and support. The pilot yielded comprehensive insights to what level of efforts and resources would be necessary to establish an inventory. The public website displayed the listings of programs by categories, and provided a high-level summary of the programs and their attributes (see Figure 8, below).

Figure 6
FPI Pilot Website Showing the Workforce Development Category

Associated Programs (Dollars in thousands)				2019 Estimated Obligations	2020 Estimated Obligations
Program Name	Description	Agency	Program Attributes		
Adult Basic and Literacy Education State Grants	The program helps adults become literate, obtain the knowledge and skills necessary for employment and self-sufficiency, obtain a secondary school diploma, and transition to postsecondary education and training. The program also helps individuals who are English language learners improve their English proficiency ..	Department of Education	Expenditure Method: Federal Pay and Benefits Mission/Purpose: Elementary, secondary, and vocational education..	641,955	656,955
American Indian Vocational Rehabilitation Services	The American Indian Vocational Rehabilitation Services (AIVRS) program pays part of the costs of vocational rehabilitation services for American Indians who are individuals with disabilities residing on or near a reservation. The Department also must use between 1.8 percent and 2.0 percent of AIVRS fun..	Department of Education	Expenditure Method: Discretionary Grants Mission/Purpose: Social services ..	42,989	45,250
Apprenticeship	The Apprenticeship Program supports the growth of Registered Apprenticeship programs to upgrade the skills of workers to meet the 21st Century needs of employers and industry.	Department of Labor	Expenditure Method: Discretionary Grants Mission/Purpose: Training and employment..	148,210	165,360
Area Development Base Program	ARC's Area Development Base Program relies on a flexible "bottom up" approach to economic and community development, empowering Appalachian communities to work with their state governments to design impactful investment opportunities. The program makes investments in two general areas: critical infra..	Appalachian Regional Commission	Expenditure Method: Discretionary Grants Mission/Purpose: Area and regional development..	5,009	8,314

OMB's findings relating to the initial set of questions were as follows:

Are agencies able to identify a clearly defined set of programs relating to one or more policy areas?

OMB found that most agencies were generally able to identify and describe their programs by beginning the analysis with the question of whether funds had been obligated in a given category. The program names and descriptions were usually clear and well defined. It also appears that the list of programs related to a category was in at least some cases exhaustive and accurate when comparing the related categories to the crosscut counterpart. Some agencies had challenges producing this data, often because those agencies had not traditionally participated in previous data collections for those categories. Even so, with strong OMB engagement and a focus on targeted categories and defined methodology, these efforts yielded promising results.

Can the program information be tied to agency budgetary and financial data?

OMB found that agencies were generally able to tie their individual programs to their financial data. However, that this was being done manually for the pilot. Due to time constraints, automated data generation and collection, which is a key element of the existing DATA Act reporting, was not possible in the pilot. By design, the programs themselves were mutually exclusive but the categories were not, so in some cases a given program was represented more than once across the inventory. Additionally, because the scope was limited to specific categories, the pilot did not examine whether the assignment of financial data to programs could be done in a way that was collectively exhaustive across government.

As part of the pilot, OMB examined how to provide for automated association of financial data with programs. This is done currently in USASpending.gov and the President's Budget through the use of program activities as described above. During the analysis and in advance of the pilot OMB found that program activity is not synonymous with program. During the pilot, agencies were asked to identify the program activities associated with their programs, and the results were mixed. Often the program activities were too broad to be valuable in specifying an actual program, and in other times the name of the program activity was not descriptive enough to readily identify a program. Defining and automating these associations will continue to be a challenge going forward.

Can meaningful cross-agency comparisons of programs be made from the data collected?

OMB found that the use of defined key terms and concepts provided some opportunity to compare programs across agencies and within agencies. By creating universal and generic identifiers for key terms associated with programs, a user of the website will be able to look at similarities and differences and identify potential areas of programmatic synergy or overlap and duplication. The identification of such programmatic synergies offers a roadmap of where improved cross-agency coordination can lead to expanded impacts by leveraging the resources of complementary programs and activities.

As an example, if a list of programs included only the agency name and the program name, two programs could look similar, and appear to have overlap, despite their differences. Two such programs are Supported Employment State Grants at the Department of Education and Employment Service State Grants at the Department of Labor. While the programs have similar names and share certain elements, such as both being formula grants to states, they are in fact quite different because they provide different kinds of services to different populations.

The Education program provides services only to individuals with disabilities to support and maintain their employment, while the Labor program provides labor exchange services to a wide array of worker groups. As shown in Figure 9, using pre-defined terms and concepts to describe programs helps illustrate the similarities and differences between these programs, allowing for consistent and comparable analysis. Combined with program-specific qualitative data (e.g. program name and description), this results in a sort of fingerprint grouping for each program.

Figure 7
Examples of Programs Reported to 2020 OMB FPI Pilot

Agency	Program Name	Expenditure Method	Mission	Recipients	Beneficiaries	FY 2020 Obligations
Department of Education	Supported Employment State Grants ¹	Formula Grants	Social services	U.S. State Government (including the District of Columbia)	Individuals with Physical Disabilities; Individuals with Developmental Disabilities	\$22 million
Department of Labor	Employment Service State Grants ²	Formula Grants	Training and employment	U.S. State Government (including the District of Columbia); Indian/Native American Tribal Government	Unemployed	\$668 million

Even as these terms are useful for some analysis, the pilot identified flaws in the approach. As described in the challenges section of this report, below, it is not clear that these elements were defined in a way that allows agencies to best collect values for each element that should be applied to their programs. In the example above there are two programs that seek to provide opportunities for people to obtain and retain employment. Perhaps because of the differing populations served, Education identified the mission of their program as Social Services while Labor identified theirs as Employment and Training. The broad goals of the program are the same, and it could be expected that the programs use similar metrics to assess program performance (i.e. proportion of participants entering the workforce), but the concept of “mission” as laid out in the pilot did not capture this. This same challenge exists with other existing collections of program information, for example within the established assistance listings.

¹ The Department of Education Supported Employment (SE) State Grants program assists States in developing collaborative programs with appropriate public and private non-profit organizations to provide supported employment services for individuals with the most significant disabilities. More specifically, the program provides formula-based supplemental funding to State vocational rehabilitation (VR) agencies to assist VR consumers with the most significant disabilities in achieving the employment outcome of supported employment. (Agency description from the 2020 FPI Pilot)

² The Department of Labor Employment Service State Grants provide labor exchange services to all job seekers and help businesses to meet their hiring needs by referring qualified workers. (Agency description from the 2020 FPI Pilot)

Beyond how the agency may choose to associate a given program with “mission” it is also the case that any given user of the inventory may have their own idea about how to slice the “mission” of the Federal government writ large, and expect to see all associated programs. A future inventory will need to account for this variability in user needs.

OMB dedicated considerable resources to support this effort. OMB provided the Federal FTEs necessary to execute the pilot, and agencies also provided resources to respond to agency requests. The pilot would not have been possible without the more than \$500,000 provided by the CFO Council (CFOC) for systems development in support of this effort. OMB also provided about \$50,000 in additional systems funding.

In the four months of the pilot OMB Federal FTEs spent approximately 2,000 hours to:

1. Develop the pilot framework in a cross-OMB collaboration
2. Define and refine the categories and key terms and concepts
3. Produce the documentation and guidance
4. Oversee contractor resources
5. Engage with agencies before, during, and after the pilot
6. Perform analysis of the pilot data, including the application of quality controls

CFOC and OMB funding was used to build both the data collection system and website. Even though the systems were commercial off the shelf products, the cost of such development and customization was substantial, and the pilot would not have been possible without these available resources. OMB estimates that there are at least 5,000 programs in the Federal Government based on assistance listings and program activities. This pilot, which captured approximately 800 programs, only scratched the surface of that population. In a more comprehensive inventory effort the system development work, at OMB and the agencies, would be costlier because of the need to provide automated methods for developing and maintaining an inventory. A further discussion of the resources necessary for implementing a program inventory appears further down in this report.

The 2020 FPI Pilot represented an all-out effort by OMB to identify a path forward for implementing a program inventory. The pilot started from the hypothesis that if OMB provided a rigid structure for reporting then agencies would be able to provide meaningful cross-comparison data. That hypothesis demonstrated to be true in the broad sense that the agency selection and description of their programs was improved over previous efforts and the collection of defined key terms and concepts provided meaningful datapoints about each program that could be compared. The 2020 pilot was the first test of a new approach, and maturing certain areas of this approach could be useful while in other areas it may need to be reconceived and applied in different ways to produce a program inventory that is of value to Congress, agency leaders, and the public at large.

III. Challenges

As the above efforts describe, OMB has had limited success implementing the comprehensive inventory required by GPRAMA. Progress has been impeded by a variety of challenges that have surfaced over the past 50 years with the most significant and persistent being:

Defining a Unit of Analysis

What do we mean by “program”? Should program be defined by the statutory authority, funding and spending, mission and goals, or some combination? In order to create an inventory that facilitates cross-agency program analysis, OMB must first articulate the method agencies are required to use to identify the programs under their purview. Agencies must be able to consistently apply guidance that defines program, so that the programs agencies are identifying for the inventory are consistent, relatable and comparable to each other. Accomplishing this is complicated by the diverse mission, organizational, and budget structures that originate with authorization and appropriations language in statute. Previous efforts have been hindered in the implementation of comparable units of analysis (i.e. “program”) in the attempt to balance fidelity to diverse legislative definitions and appropriate representation of the organization of agency resources.

Linkages Between Financial and Performance Data

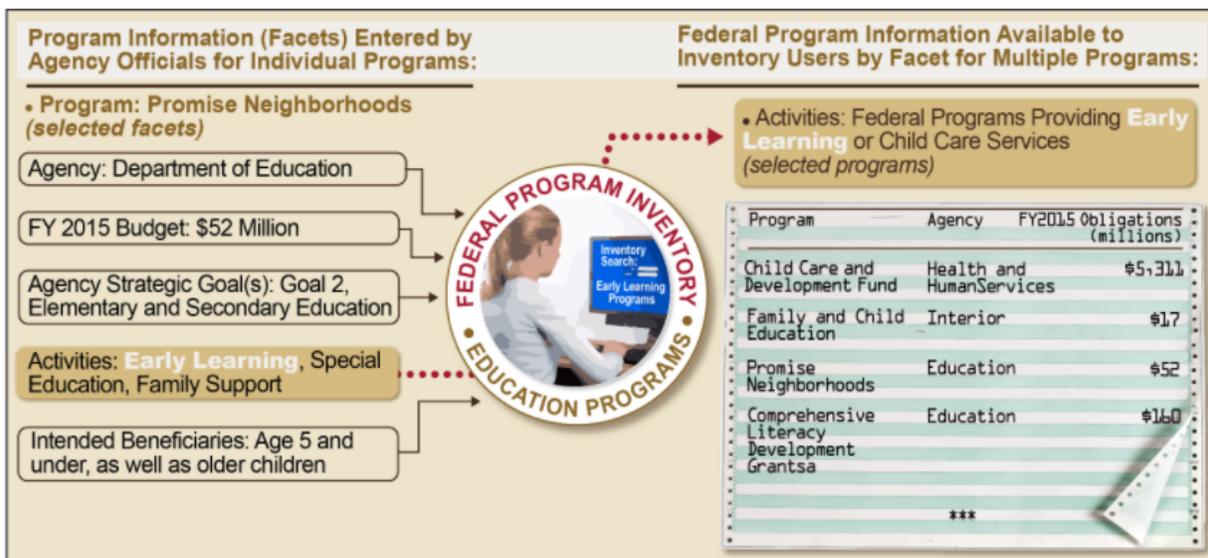
While the DATA Act and assistance listings serve as strong foundations to leverage the information architecture of spending and awards, further work is required to examine other types of information that are necessary and useful to assist decision-makers. Assistance listings have a built-in relationship between program and performance, including the auditing requirements for the program. Replicating this relationship for all programs would be ideal, but there are organizational challenges within agencies that need to be addressed to ensure that performance teams are working with program offices and budget shops to document the link between funding, program, and performance.

Key Terms and Concepts

It has proved difficult to identify, develop, and implement the set of key terms and concepts that can be associated appropriately with each program. The 2020 OMB FPI Pilot tried to do this based on recommendations included in Government Accountability Office’s (GAO’s) Report 17-739. Figure 10 shows how GAO imagined the interaction of key terms and concepts might be used to define a program. During the 2020 pilot OMB did not fully succeed in applying key terms and concepts as GAO envisioned. While the assistance listings also have a defined set of key terms and concepts, they too will require significantly more standardization. While OMB agrees that the GAO approach would be beneficial to the development of an inventory, there is a long way to go in defining key terms and concepts that would generate the generic definition of programs that would allow for comparison.

Figure 8
GAO Illustration of Key Terms and Concepts

Hypothetical Interface Illustrating Benefits of Searches in an Inventory Using Program Facets



Source: GAO analysis. | GAO-17-739

There is also a possibility of adding to the terms and concepts specifically included in GAO’s model. This could include concepts that are defined by the mechanisms of engagement with the public, for example to provide services (e.g., does the program have a call center or does the program provide health care). New concepts could also look at cross-cutting aspects of the Federal mission, such as equity, climate change, and national security. If these concepts can aid in cross-comparison, they should allow for such comparison based on the user’s priorities. The 2020 pilot offered some possibilities for generic ways of describing programs but it did not incorporate the greater specificity this type of cross-cutting analysis requires.

Reporting Systems and Infrastructure

Program data exist on multiple platforms and across dozens of agencies. Systems can include those for grants, core financial management, procurement, payroll, program and project management, performance, and other management functions. The legacy agency systems associated with financial and program management have largely been developed on an ad hoc, agency-by-agency basis. This makes government-wide, real-time collection of programmatic data difficult without a DATA Act-like structure. While some inventory data can be pieced together through manual data calls, this approach has proven to be inefficient and can result in unreliable data from the lack of standardization. Automating the association of financial data with a specific program will be a considerable challenge and require making investments in legacy systems to allow for interoperability.

Translating the thorough and high-quality manual analysis that agencies performed in the 2020 OMB pilot to algorithms and other automated processes will not be easy. OMB understands the

importance of working with agencies, the Quality Service Management Organizations, shared service providers, and vendors. Such a resource-intensive process was not possible in earlier inventory efforts. Fulfilling the GPRAMA requirement to build a comprehensive inventory will require significant investment to modernize existing systems; standardize and collect data that is complete, accurate, and timely; and, improve agency culture around data collection and reporting. Finally, while the Grants Reporting Efficiency and Agreements Transparency (GREAT) Act creates a mandate for better standardization and automation of grants reporting, that is a significant, long-term effort that will progress in parallel with efforts to build an inventory.

The DATA Act implementation successfully addressed these issues by creating a common portal, the DATA Act Broker and a common set of data standards, the DAIMS, to allow agencies to submit their financial and award data. The SAM.gov system for updating assistance listings provides a potential starting point for this, and a future program inventory will likely need to build out similarly. To be useful, an inventory must be complete, accurate, timely, and built in a platform that supports data driven decision-making by agency leaders, and comparative analysis of data by Congress and the public. While some progress has been made to establish meaningful data standards to improve the reporting and display quality of key concepts, more work needs to be done to refine and display statutorily required programmatic and spending information.

Identifying Mission Support Costs

In addition to activities that are program specific, each agency has cross-cutting “mission-support” costs, such as those for real property, information technology, human capital and any other resources that are shared across an agency or component. Because of the differences in how these costs are appropriated, defined and accounted for across agencies, they are also the most difficult to allocate to individual programs using a uniform method.

There are two parts to this challenge. The first is the allocation of mission-support costs that may be shared but are readily allocated to at least one specific program (such as program specific information technology). The second is the definition of areas of expenditure and investment that occur at a level above program and should likely be identified separately from program. For some of these, attempts to allocate these costs by program may not yield the most useful information. For example, Department-wide information technology and real property costs may be more useful broken out by areas like lease costs and operations and maintenance, rather than by the percentage of property costs that are allocated to a particular program. Even where consistent approaches do exist, there is no overarching reporting framework that can be leveraged for an inventory. Whether or not that can be achieved requires exploration.

IV. Lessons Learned

While the challenges to creating an inventory have been daunting, OMB’s prior attempts have also yielded a number of important insights and lessons including:

Agencies are able to readily identify the programs that are in their purview. The results of the 2020 pilot indicate agencies’ have a deep understanding of their programs. Although there were

some issues with consistency in applying the same program definition across agencies, in many cases agencies were able to identify their programs with the associated financial data and to provide appropriate descriptions of them.

Use of categories or something similar provided a framework for agencies to execute similar analysis. Because, for each category, program was narrowly and clearly defined it was helpful for scoping purposes. Trying to simultaneously identify the universe of an agency's programs generates insurmountable obstacles. Conversely, targeting agencies' effort through the identification of specific categories or something similar facilitates engagement of appropriate subject matter expertise within OMB and at agencies to assist with identification and classification. In practice this would be a top-down approach, where agencies are provided with a rubric for defining the key characteristics of their programs so that the resulting categorizations are comparable across agencies.

Clear communication and extensive agency engagement are necessary. During the 2020 pilot OMB issued formal implementation guidance to agencies, held extensive meetings for agency staff, and fielded hundreds of individual's inquiries. Because of this engagement, OMB was able to assist agencies with a wide variety of issues as well as learn from their experiences. The success of any future iteration of an inventory hinges on the availability of resources to enable comparable levels of agency engagement, feedback and cooperation. This was similar to the successful effort to meet the requirements of the DATA Act, which was only possible with appropriations for that purpose.

Success requires an appropriately prioritized, whole-of-government approach. Notwithstanding the limited scope of the 2020 pilot, agencies reported it required substantial effort and coordination with dedicated attention from OMB leadership, staff, and senior experts across agencies.

V. Plan for Implementation

Piloting approaches to an inventory cannot occur in a single round. To accomplish an inventory OMB must, at a minimum, work with agencies to establish a definition of program, a robust data model, and a process for regular refinement of such a model. This must occur in tandem with the display design and analysis tools. To accomplish all of this, the implementation plan is based on addressing individual challenges with four tailored pilots that can be used as building blocks towards an inventory.

- A. Establish a method for improving and utilizing assistance listings as units of analysis
- B. Identify and standardize key terms and concepts to enable cross-comparison
- C. Apply the understanding gained from analysis of assistance listings to non-domestic and non-assistance programs
- D. Produce a data structure for mission support activities

In addition to the specific lines of inquiry above, full implementation of the inventory will require the establishment of a project management organization³, a governance and stakeholder

³ For additional information on level of effort, see "V. Resource Requirements".

engagement plan that includes articulation of planned agency involvement, publication of a comprehensive and regularly refined data model, updates to legacy systems or migration to shared services for reporting, and a display that can be regularly updated. Lastly, implementation should also leverage best practices from the private sector or other countries.

While achievement of an inventory of Federal programs is a long-term effort, below is a high-level timeframe, provided that sufficient resources are available as described in the following section:

- 2022 – 2025: Pilots and ongoing stakeholder engagement
- 2022 – 2024: Refine existing guidance to incorporate lessons learned from pilots
- 2023 – 2025: Agencies update appropriate systems and reporting processes, including information collections
- 2025: The initial version of the inventory is publicly available and a system is in place for updating, refinement continues on agency reporting and displays
- 2027: GAO evaluates and provides recommendations on implementation efforts

Gap Analysis

Based on the lessons learned through both OMB’s historic efforts and analysis by GAO, there are several key steps to be addressed in implementation of an inventory. The below table outlines these steps, progress to-date, and the gap remaining.

Key Step	Current State	Gap to Vision
1. Establish purpose and use	This report lays out the purpose and use of the inventory	Complete.
2. Key Concepts and Terms	A number of relevant key concepts and terms have been standardized and defined in OMB Circular No. A-11, and in the DATA Act data standards.	Additional key concepts and terms must be defined especially with regards to how agencies associate funds with a particular program, as well as the terms and concepts used to report performance or results. Definitions must include the concept and the standard data element for each aspect of “program” that will be inventoried.
3. Determine relationships	The Appendix to the President’s Budget and data on USASpending.gov provide valuable information about relationships between data elements present in the taxonomy for programmatic spending, agency priorities, and agency structures. For financial assistance, program as reflected in assistance listings is defined as authorized by Congress in statute.	Guidance is needed to define how agencies group together their activities in a way defined as a “program”, particularly when there is ambiguity about how the program is established in statute, and where activities are not yet covered by the assistance listings.
4. Evaluate Structure and Content	Established concepts are regularly evaluated and updated in authoritative business standards. Some existing	Once new terms, concepts, and relationships are identified, these will need to be evaluated for structure and content. In particular,

	structures exist to facilitate quarterly DATA Act reporting and annual assistance listings updates.	comparing the to-be-developed taxonomy with publicly available alternatives may yield insights about opportunities for improvement. Additional structures may be needed to facilitate high-quality timely regular reporting.
5. Design User Interface	USASpending.gov provides a user interface for accessing public financial and award data, much of which will need to be linked to program for the inventory.	A user-centered design approach will be needed to surface program-level information in an intuitive and useful way. This would incorporate lessons learned from the development of USASpending.gov and the 2020 inventory pilot.
6. Validate usability and usefulness	N/A	Once developed, the inventory will need to be validated periodically for usability and usefulness and to maintain data quality over time. This may include a role for the independent audit community. The key is to ensure that policy-makers, agency leadership, and the interested public can incorporate the use of a program inventory into their daily analysis of the government.
7. Govern Structure and Content	Policies exist to govern current agency reporting at USASpending.gov and regular updates to assistance listings at SAM.gov.	As an inventory is developed, policies and associated standards will be needed to guide how programs are added and content refined.

Under the above high-level timeline, by 2025, OMB would work with agencies to develop an infrastructure and related processes to report a consistent programmatic unit of analysis. In doing so, OMB would build on the 2020 pilot, refining data for existing categories and over time adding new categories of spending to the inventory. OMB expects agency spending associated with mission-support activities will be included at such a time when efforts can leverage the baseline of an initial inventory

In light of the complexity and known challenges described earlier in this report, OMB will take an agile, iterative approach to developing an inventory. This will center around a series of potentially overlapping pilots to test new ideas and approaches. As progress associated with each pilot is made, OMB will engage with key stakeholders and obtain user feedback to continuously learn and adjust the path forward, including the scope of each pilot. Initially, the plan consists of four potential pilots, which may be conducted sequentially or in tandem, depending on available resources and lessons from each successive pilot.

Pilot A: Available Infrastructure & Unit of Analysis

Does the current assistance listing repository provide a template and infrastructure for implementation of a larger inventory? How can we come to a common understanding of “program” which can connect information about spending, performance, and results?

Financial assistance accounted for over \$3 trillion of spending in the last year, and constitutes a high proportion of Federal programs. This pilot will test whether the infrastructure (systems, policies, people, and processes) that support the assistance listings at SAM.gov could serve as the basis for the structure of the inventory. The pilot will also build on the results of the 2020 pilot by examining the assistance listings themselves as the foundation for the unit of analysis in an inventory. Part of this analysis will be to compare existing listings to pilot categories and historic OMB budgetary crosscuts to identify and close gaps.

Assistance listings are tied to agency financial data through DATA Act reporting and to performance data through the requirement for agencies to report accomplishments within them. OMB will work with internal SMEs and agencies to create and document a methodology for associating assistance listings with mission categories, agency evaluations and related reports (as appropriate and feasible), and the contribution of the program to the mission and goals of the agency.

Approach:

As noted in Section II, above, assistance listings are the single best encapsulation of the concept of program that currently exist. They contain a lot of information, are tied to statutes and spending, and undergo regular review. OMB believes that a future program inventory could be based on the methodology of assistance listings where a centralized database of programs, with associated identifying information, is maintained and connected to other data sources.

The assistance listings themselves require thorough analysis by an OMB team that is focused on inventory implementation. The assistance listings were not designed to be the basis of an inventory, so it will be important to identify where there are gaps. This is the “unit of analysis” element of the pilot, where OMB will evaluate how to associate programs with each other using the concept of categories.

Traditionally, OMB publishes a series of “crosscuts” alongside the President’s budget each year to highlight spending associated with a particular mission need. These were used to guide the 2020 FPI pilot. As a next iteration of that pilot, OMB will compare the programs identified in the assistance listings to those identified in one or more existing budgetary crosscuts, where those crosscuts are primarily focused on funding expended through financial assistance. We will then compare the data with other crosscuts to understand the gaps associated with using assistance listings. The goal is to develop an inventory of assistance listings that maps to one or more existing crosscuts based primarily on financial assistance, and identify any gaps. As part of this process OMB will leverage the annual review process for the more than 2,200 assistance listings to provide an OMB-wide approach to understanding the programs and their linkages.

OMB will also use data analysis tools to map assistance listings to the categories. OMB will then perform analyses of these results, through engagement with SMEs and agencies, to identify where the data model can be improved. This will be iterated until a reliable process is identified. OMB will document the best practices for identifying and associating programs and produce guidance to agencies. As part of the analysis, OMB will explore the use of machine learning to automate the association of assistance listings with categories in a way that empowers users to ultimately search and obtain data based on their self-identified interests.

Outputs:

1. Draft guidance for agencies on best practices for identifying programs and associating them with categories, and using these practices to update assistance listings.
2. A roadmap of existing program data (assistance listings) to serve as a foundation for the program inventory.
3. Documented insights into the current provision of program data and the definitions and structure of those data.

Outcome:

For the collection of programs in at least one historic OMB budget cross-cut, the assistance listings on SAM.gov are aligned with appropriate financial data.

Data Sources:

- Assistance Listings
- OMB budget databases
- USASpending.gov

Resources:

- OMB staff for analysis and agency outreach,
- Agency engagement and input,
- Contractor resources for systems support, data analysis, and display.

Timeframe: 12-18 months

Pilot B: Key Terms and Concepts

What key terms are needed to provide the most useful information about each program in the inventory?

Implementation of the DATA Act established common standards for financial data provided by all government agencies and expanded the amount of data that agencies submitted to USASpending.gov. Since initial reporting in 2017, progress has been made to improve the overall data quality, including completeness, accuracy, and timelines. Reaching this milestone was the culmination of over a decade of work since implementation of the Federal Financial Accountability and Transparency Act (Transparency Act) in 2006. This pilot will approach the development of an inventory using the success of the DATA Act implementation as a template.

Pilot A utilizes the existing assistance listing framework to find ways of identifying programs and associating those programs with categories. This pilot seeks to expand the value of the assistance listings by developing common elements and related definitions to meet the challenges associated with cross-comparable and generic key terms and concepts.

The purpose of this pilot is to explore the key terms and concepts, and identify opportunities for refinement. This pilot will identify the ways that agencies define their programs in terms of spending, performance, agency organization, and awards to develop both conceptual and data

dictionaries that can be tested against the agency systems. In doing this we will develop useful and meaningful representations of program that can be implemented by agencies. There will be a particular focus on the ability of the inventory to capture information about program results. Where Pilot A is designed to bring an understanding of how to identify programs, Pilot B is designed to allow agencies to define and report on those programs.

Approach:

Based on findings from Pilot A we should understand where concepts of program exist in data currently generated by agencies, and we should know how those data can be connected. Our next step is to develop methods for uniformly identifying and classifying programs in agency systems. In Pilot A we will have looked at the data that is readily available, in this pilot we will expand our analysis to include the data available in agency systems.

The DATA Act was a milestone in Federal transparency that assumed that disparate pieces of financial and awards data existed throughout agency systems, and that technology had improved to a point that those data elements could be centralized in a single database for display on a public website. That assumption can be extended to a requirement: build a repository of existing data and provide the tools to analyze those data.

The DATA Act implementation process was iterative – as data elements (e.g. ,“obligation”) were considered they were defined both in conceptual terms and technical terms. These definitions were then circulated among the agencies to ensure compatibility with agency systems and practices. Once there was consensus among the agencies, the elements were added to the list of data elements to be centrally collected.

Over the course of two years, the data architecture of the DATA Act became formalized in a set of documents known as the DATA Act Information Model Schema (DAIMS). The DAIMS is technical guidance functions like an instruction manual. It not only lists the data elements, but it provides the detail necessary for staff across agencies, working with a variety of systems, to implement the Data Broker submission requirements.

This pilot will follow the DATA Act process to produce an equivalent to the DAIMS for an inventory. OMB will work with agencies to develop data elements related to program and, through feedback and iteration, document those elements. This happens in two ways: a conceptual definition that ensures a connection to existing understanding of a term and concept, and a data definition, which identifies how that data element can be captured in agency systems and submitted centrally to an inventory system such as USASpending.gov.

The programs considered for this pilot will remain based on assistance listings in order to build on the efforts from Pilot A and to focus on the integration of assistance listings in the current USASpending.gov/DAIMS models. During DATA Act implementation the Treasury Fiscal Service Program Management Office developed a process for considering each data element, and encouraged mini-pilots of those elements by the agencies participating in the DAIMS development. This produced a strong level of agency buy-in for the project, and it also allowed agencies to socialize the concepts in their agencies beyond the confines of the financial

management staff. OMB intends to do the same here using agile methods aimed at iterative processes and datacentric outcomes.

Outputs:

1. Glossary of terms related to program that can be commonly used across government;
2. Data dictionary that ties program concepts to existing data elements and potential new data elements; and,
3. A data model that shows how key terms and concepts relate to each other for any given program in the inventory.

Outcome:

For at least one historic budget crosscut collection of programs, associated assistance listings reflect appropriate use of key terms and concepts, and are presented in correct association with agency evaluations and related reports (as appropriate and feasible), and their contribution to the mission and goals of the agency.

Data Sources:

- Definitions of financial assistance terms defined in 2 CFR 200
- USASpending.gov
- Grants Management Standard Data Elements
- FSRs
- SAM.gov
- Performance.gov
- Agency Strategic Plans, Agency Performance Plans, and agency evaluations
- Agency Congressional Budget Justifications

Resources:

- OMB staff
- Contractors
- Selected agency partners

Timeframe: 18-24 months

Pilot C: Non-Assistance Programs

What are the challenges for defining programs that are administrative, regulatory, or revenue-based?

The completion of Pilots A and B will result in a framework for identifying and reporting program data. This framework will be consistent across government and be based on agency collaboration and insight. However, Pilots A and B are designed to be based on analysis of assistance listings – assistance programs such as grants where funds are provided to non-Federal entities. This pilot addresses the obvious gap: building the foundation to include Federal programs that are not assistance. There are numerous types of programs that would not have an assistance listing yet still generally be considered “programs” for the purpose of an inventory, for

example, national security programs; tax credits and expenditures; and regulatory and oversight programs.

This pilot will attempt to identify the universe of these programs and work with the agencies that have these programs to modify the framework from Pilots A and B to incorporate data defining these programs. In the most basic terms this means creating the equivalent of assistance listings for these programs that are, by definition, not assistance programs.

Some of these programs can be easily identified. When there is a direct provision of service from a Federal agency to a defined set of recipients/beneficiaries this can look a lot like assistance, but be defined by the personnel resources.

Tax provisions, for example, when considered as programs, are more complex. Some provisions, like the Earned Income Tax Credit (EITC), can be observed as outlays from the Treasury going to recipients. So, it is likely possible to identify the EITC as a program akin to financial assistance. Other tax provisions have a budgetary cost, but because the provisions are implemented through mechanisms like non-refundable credits or deductions, there are no outlays – only a reduction in revenue. Identifying which of these provisions could be considered a program, and could be tracked as such, will be a part of this pilot.

Regulatory and oversight programs, such as the work of Inspectors General or the Justice Department's criminal and civil divisions, are Federal programs and should be identified as such in an inventory. The challenge here is that many of the elements of an assistance listing may not apply – funds or services are not flowing from the Federal Government to a defined population, but instead Federal resources are being used for the common good with a different kind of performance framework. This pilot will attempt to identify whether additional data elements are required to capture the funding, spending, and performance of these programs.

Approach:

Pilots A and B have clear inputs and outputs. Pilot A takes the assistance listings and through analysis and consultation with agencies develops a method for identifying programs and aligning them with categories. Pilot B begins with Pilot A and uses the DAIMS approach to develop the tools that serve as a foundation of the inventory data and concepts.

This pilot is defined by the gap in the approach of Pilots A and B. As with Pilot A, the starting point is the analysis of a universe of programs, except in this case there is not as much of a legacy of careful cataloging of those programs. The outcome of this analysis will be a bucketing of programs that are not assistance into groups like the above list. Based on these groups a set of iterative development cycles will bring OMB together with the relevant agencies to identify how well these programs map to the existing framework.

This pilot will work with agencies on whose programs did not fit into the scope of Pilot A. This pilot will focus on how non-assistance programs operate, and the programmatic data associated with and generated by those programs. This will involve working with agencies to review the available data, and working with program offices to better understand program operations.

Of particular concern is measurement of performance and results. To the greatest extent possible we will refine our findings from Pilot B to incorporate our best understanding of these programs using the experience of the operating agencies as a guide.

Outputs:

1. Glossary of terms related to program that can be commonly used across government;
2. Data dictionary that ties program concepts to existing data elements and potential new data elements; and,
3. A data model that shows how key terms and concepts relate to each other to account for these cases.

Outcome:

At least one “non-assistance” type set of programs will be included in the publicly presented inventory, with a potential first emphasis on tax credits and expenditures.

Data Sources:

- Definitions of financial assistance terms defined in 2 CFR 200
- USASpending.gov
- Grants Management Standard Data Elements
- SAM.gov
- Identification of what additional data elements are necessary or desired.

Resources:

- OMB staff
- Contractors
- Selected agency partners

Timeframe: 18-24 months

Pilot D: Mission Support

How can agencies best account for mission-support activities that cut across particular programs?

As identified by GAO, one of the biggest challenges in creating an inventory is in identifying the program support costs distributed across programs. This pilot would require a significant investment of resources over many years to achieve full implementation, and is expected to be only in its infancy by the statutory deadline.

The challenges section lays out two types of issues with mission support costs. The first is the issue of cost allocation, making sure that resources that can be applied to a program are properly identified. The second is the identification and classification of resources where program-association is less valuable.

For cost allocation, a number of alternative methods could be explored. An inventory that is meant to capture all costs associated with a program would need to allow agencies to apply an automated methodology for assigning the time (Full Time Equivalent) for that employee allocated to each program. Any methodology used would need to be applied in a way that allows for monthly and quarterly reporting under tight deadlines.

For areas such as Information Technology, real property, human capital at broader organizational levels, and other areas of operation, cost allocation to programs is likely impossible. These areas may be best covered in an inventory by being identified apart from programs. To add detail to that picture rather than, for instance, lumping an entire agency's IT activities into a single line item. Approaches for creating categorizations of activities and associated spending need to be identified.

Some of these approaches already exist. The Federal IT community has been adopting the Technology Business Management (TBM) approach under the umbrella of Capital Planning and Investment Control (CPIC), which includes standardized ways of identifying groupings of IT activities. The Federal real property community has been working on a set of methods to identify expenditures based upon the function (maintenance, operations, disposal, construction, etc.) to better manage and direct available funds to support strategic priorities. This approach is in the early stages, although OMB has conducted pilots with some agencies. The end goal is similar to CPIC/TBM – to create a model of spending and activities that can be universally applied to aid in reporting transparency and data-driven decision making.

Approach:

OMB will explore both cost allocation methodologies and operational resource areas.

The cost allocation approach will be operated as an exploratory pilot. OMB will reach out to agencies to discover how payroll systems, internal budgeting and accounting systems, and other processes are used to estimate program costs. These estimates are part of the annual agency budget process, and they provide a basis for understanding how overhead costs are allocated. With the goal of creating a data model for consistent standardized reporting of these overhead costs, OMB will work with agencies to define data elements that can be used for applying overhead resources in spending and performance components of specific programs.

For operational resource areas such as IT and real property, OMB will delegate much of the up-front work to those communities. As noted above, these communities have endeavored to structure to the classification of activities and spending within their areas. It makes sense to defer to this work. For a follow-up, OMB will work with those communities and selected agencies to develop standardized reporting mechanisms that would allow for some reporting of resources to ensure that the inventory accounts for as large a portion of Federal spending as is feasible. While not part of an inventory, reporting on these areas is vital because these activities represent the backbone of agency operations.

This pilot will not likely result in outputs that will directly flow into the initial inventory. The challenges that are associated with overhead and non-program resources cannot be easily

addressed in a one-size-fits-all government-wide approach. OMB expects that the work from this pilot will likely continue past the release of the program inventory in 2025.

Outputs:

1. Cost allocation methodology for Federal resources applied to programs
2. IT CPIC/TBM reporting framework
3. Real Property reporting framework
4. Recommendations for human capital other operational areas for framework development

Outcome:

Any remaining Federal expenditures that have not been included in the inventory through pilots A-C are fully integrated, resulting in an inventory that provides a complete picture of Federal spending.

Data Sources:

- Results of previous pilots
- Agency financial systems
- USASpending.gov
- OMB Budget data

Resources:

- OMB staff
- Operational area communities
- Contractors
- Selected agency partners

Timeframe: Two - five years

V. Resource Requirements

Overcoming long-standing obstacles and creating an inventory that provides meaningful data for decision-making will require a concerted governmentwide effort, similar to that associated with the implementation of the DATA Act. This includes resources to support the extensive work on the part of OMB and agencies, as was provided in the DATA Act. A program inventory is more than just a list of programs, it is a set of interconnected data points that tie to those programs. The late Senator Mike Enzi, one of the most vocal proponents of a program inventory saw such an effort as:

[An] important part of a working budget process [to] know exactly where taxpayer money is going [...] That way, we can see how resources are used. Then we can be better informed when we make spending decisions.⁴

⁴ “Senate Budget Committee Holds Hearing on the Nomination of Russell Vought to be Director of the Office of Management and Budget”: June 03, 2020

The DATA Act was a milestone in Federal transparency. The DATA Act assumed that disparate pieces of financial and awards data existed throughout agency systems, and that technology had improved to a point that those data elements could be centralized in a single database for display on a public website. That assumption can be extended to a requirement: build a repository of existing data and provide the tools to analyze those data. OMB worked directly with the big three providers of agency financial systems to smooth the way for implementation at the agency level.

In addition to DATA Act implementation, the OMB FPI Pilot of 2020 is the other effort that provides a useful comparison to determine the level of resources required to successfully implement. Where there are differences between the inventory and DATA Act, these differences point to a far more complex set of problems for inventory implementation. DATA Act was working with a known set of data elements, especially on the financial systems side. Nearly everything that was required in DATA Act existed in one form or another in agency financial systems. Program, as a concept and a data element simply does not yet exist, meaning that this effort will require a more substantial set of activities than the connection, compilation, and display of existing data. Where DATA Act focused on identifying and defining understood data points, the inventory implementation will need to start with coming to a basic understanding of program.

The challenge of understanding program as a concept was the focus of the 2020 OMB FPI Pilot. In terms of systems and processes the pilot was a stripped-down and manual effort to collect data. The systems involved had a link to the OMB MAX database to reference points such as program activity and financial data, but the process was not automated. Data were keyed into the system, and there was only one round of data collected. Even understanding all of these limitations, the pilot required external funds from the CFO Council in excess of \$500,000 and dedicated FTEs in addition to other resources from OMB.

The below table presents estimates for spending on DATA Act by Treasury's Fiscal Service, spending by OMB on the 2020 Pilot, and an initial estimate for the costs of fully implementing a program inventory. Upon receiving sufficient funding, OMB will conduct above described pilots over five years to meet the vision outlined in this report. The expected cost to meet that goal is estimated to be \$20.5 million.⁵ Without sufficient funding, OMB will not be able to successfully deliver the federal program inventory on the timeline outlined in the prior section. This resource estimate, however, only includes OMB needs and does not reflect incremental requirements on federal agencies. Further, these estimates are in addition to the amounts included in OMB's FY 2022 Budget request, which provided the resources necessary to bring OMB staffing levels back to a steady-state to address decreases in recent years. OMB will work with the Congress to fund these additional resource needs, and will account for them in future President's Budget requests.

⁵ The Congressional Budget Office (CBO) estimate the 3-year pilot program will cost approximately \$2 million. Additionally, CBO expects that, at the conclusion of the pilot, it would cost a minimum of \$8 million to develop a website display that links all Federal programs to existing online information.⁵ Based on an analysis of DATA Act implementation costs and the resources related to the 2020 OMB FPI Pilot, OMB does not concur with these estimates.

**Figure 9
Implementation Cost Estimates**

	DATA Act (Annualized)	2020 FPI Pilot (Annualized)	Full FPI Implementation (Estimated Annual)
Description	System to collect financial and awards data from agency systems via a “broker” interface, and to display data on public website.	System for manual data entry of program information with interface to OMB budget systems, and a website for public display	System to allow for automated collection of agency program and program financial data from agencies, and a public website to explore program data
Scope	All financial and awards data from all federal agencies covered under 31 USC 6101 and 2 CFR 200 et seq.	Limited program data from selected agencies relating to 12 pre-defined policy areas	All program and program financial data from agencies covered under 31 USC 6101
Implementation Timeframe	2016-2017	Sept 2020 – Jan 2021	Oct 2021 – Sept 2025
Federal FTE (total):	16	10.5	7
Project Management/Analysis	10	6	4
Contract Oversight	3	3	2
Agency Training and Technical Assistance	3	1.5	1
Contract Resources (\$ 000)	12,090	1,980	3,250
Project Development	9,140	1,980	2,500
Maintenance	2,950	N/A (Not maintained)	750
Project Length (Years)	2	1/3	5
Total Contactor Cost	24,180	660	16,250
Total Federal Labor Cost (@120k/yr)	3,840	420	4,200
Total Cost	28,020	1,800	20,450

The above estimates are based on initial assumptions and challenges outlined in this report, and additional work would be required as OMB develops the implementation plans for each of the above discussed Pilots.

Federal Labor Costs:

The DATA Act PMO was established in the face of relatively short statutory deadlines. Treasury chose to staff up with a large number of FTE in order to perform the analysis necessary to implement DATA Act systems, and to maintain constant communication with agencies. Similarly, the 2020 pilot required a large amount of work in a short amount of time, and the annualized FTE reflects that. As an average over the five-year implementation period for the program inventory, OMB expects to require 7 FTE, with fewer FTE needed at the start of the project. This represents an estimated cost of \$4.2 million.

OMB expects to set up a PMO similar to Fiscal Service's in order to manage the pilots associated with this project. OMB will also utilize existing FTE who have expertise in Federal budget concepts and particular Federal programs. Federal staffing is vital to this to maintain a stable point of contact for agencies and to oversee contractor work. Because this work is policy-based, focused on agency guidance, and involves contractor oversight, it should be considered inherently governmental.

Contacting Costs (systems):

The bulk of the costs represented in the above tables are for the development of this data system. As of January 2021, the database supporting USASpending.gov contained nearly 2 terabytes of data in many millions of rows. On a monthly basis data rolls in from at least six different systems – the Data Broker (into which Federal agencies' systems report), SAM.gov (awardees, procurement data, and assistance listings), Grants.gov, and GTAS (the Treasury financial reporting system).

The inventory would have fewer data feeds and, it is expected, less data complexity, though more work may be required within agencies to adjust feeder systems. Based on initial estimates, it is still reasonable to expect the development costs would be slightly less than those of the DATA Act. The expected costs of \$16.3 million over five years would include not only the development of the inventory system itself, but the systems required to support the pilot stages discussed in the previous sections of this report and also eventual display.

OMB will not be able to execute the vision outlined in this report until the appropriate resources for this extensive effort are available. As noted above, these estimates are based upon an assumption that OMB is first returned to steady-state staffing levels after adjustments for recent decreases. Once resources are available, OMB will work with stakeholders to continually assess the level of effort against existing resources and gaps in order to successfully achieve an inventory that supports decision-making. Ultimately, no inventory will be sustainable without a strong ongoing leadership commitment to allocating the needed energy and resources for a robust inventory to drive improved decision-making.