

Appendix III: Tip Sheets and Tools for Analysts

Tip Sheet 1: Sources to Consult to Develop a Definition of Program for a Fragmentation, Overlap, and Duplication Review

Step 1 of this guide outlines how to identify fragmentation, overlap, and duplication among a selected set of programs. Analysts should define the term program before conducting a fragmentation, overlap, and duplication review. This tip sheet provides examples of how program has been defined and sources to consult in defining the term.

GAO has defined program as an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities. Because the term has many uses in practice, it does not have a well-defined standard meaning. It can be used to describe an agency's mission, functions, activities, services, projects, and processes. The federal government administers a variety of types of programs, including contracts, direct services, grants, research and development, and tax expenditures. For purposes of conducting a fragmentation, overlap, and duplication review, analysts should define program in a way that meets the needs of their evaluations and intended audiences, and acknowledge any limitations to their definitions. Below is a list of resources analysts can consult to develop a definition of program for their fragmentation, overlap, and duplication reviews.

Key GAO and Other Reports

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

GAO. *Managing for Results: Executive Branch Should More Fully Implement GPRA Modernization Act to Address Pressing Governance Challenges*. [GAO-13-518](#). Washington, D.C.: June 26, 2013.

GAO. *Tax Expenditures: Background and Evaluation Criteria and Questions*. [GAO-13-167SP](#). Washington, D.C.: November 29, 2012.

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

Congressional Research Service. *Discretionary Budget Authority by Subfunction: An Overview*. Washington, D.C.: January 24, 2014.

Congressional Research Service. *Federal Grants-in-Aid Administration: A Primer*. Washington, D.C.: October 3, 2012.

Joint Committee on Taxation, *Estimates of Federal Tax Expenditures for Fiscal Years 2014-2018*. Washington, D.C.: August 5, 2014.

Office of Management and Budget, *Analytical Perspectives, Budget of the United States Government, Fiscal Year 2015*. Washington, D.C.: 2014.

Office of Management and Budget. Circular No. A-11, *Preparation, Submission, and Execution of the Budget*. Washington, D.C.: July 2014.

Key Websites

www.gao.gov/duplication/overview – GAO's Duplication & Cost Savings Overview web page provides links to GAO reports and testimonies on fragmentation, overlap, and duplication.

www.gao.gov/key_issues/overview – GAO's Key Issues Overview web page provides information about GAO's work on a range of issues facing the nation and highlights relevant reports.

www.cfda.gov – The Catalog of Federal Domestic Assistance provides a full listing of all federal programs available to state and local governments (including the District of Columbia); federally recognized Indian tribal governments; territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals.

www.congress.gov – Congress’s website provides current and historical information on bills (summary, status, and text), committee reports, and the congressional record.

www.ffis.org – Federal Funds Information for States provides information on the fiscal impact of federal budget and policy decisions on state budgets and programs.

www.grants.gov – Grants.gov provides information on federal grant programs.

www.gpo.gov/fdsys – The Federal Digital System provides access to official publications, including the congressional record and committee and conference reports, from all three branches of the federal government.

www.ignet.gov – The Council of the Inspectors General on Integrity and Efficiency web page provides direct links to web pages of federal inspectors general.

www.performance.gov – Performance.gov provides information on all cabinet departments and several other major agencies, including their mission statements and goals, as well as agency strategic planning, performance plans and reports, and program inventories as required by the Government Performance and Results Act of 1993 (GPRA), as updated by the GPRA Modernization Act of 2010 (GPRAMA).

www.usaspending.gov – USAspending.gov provides information on federal awards (obligations).