



## Testimony

Before the Committee on Oversight  
and Government Reform, House of  
Representatives

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# GOVERNMENT EFFICIENCY AND EFFECTIVENESS

## Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits

Statement of Gene L. Dodaro  
Comptroller General of the United States

# GAO Highlights

Highlights of [GAO-14-478T](#), testimony before the Committee on Oversight and Government Reform, House of Representatives

## Why GAO Did This Study

As the fiscal pressures facing the government continue, so too does the need for executive branch agencies and Congress to improve the efficiency and effectiveness of government programs and activities. Opportunities to take action exist in areas where federal programs or activities are fragmented, overlapping, or duplicative.

To highlight these challenges and to inform government decision makers on actions that could be taken to address them, GAO is statutorily required to identify and report annually to Congress on federal programs, agencies, offices, and initiatives, both within departments and government-wide, which have duplicative goals or activities. GAO has also identified additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

This statement discusses the (1) new areas identified in GAO's 2014 annual report; (2) status of actions taken by the administration and Congress to address the 162 areas previously identified in GAO's 2011, 2012 and 2013 annual reports; and (3) opportunities to address the issues GAO identified. To identify what actions exist to address these issues and take advantage of opportunities for cost savings and enhanced revenues, GAO reviewed and updated prior work and recommendations for consideration.

View [GAO-14-478T](#). For more information, contact Orice Williams Brown or A. Nicole Clowers at (202) 512-8678.

April 2014

## GOVERNMENT EFFICIENCY AND EFFECTIVENESS

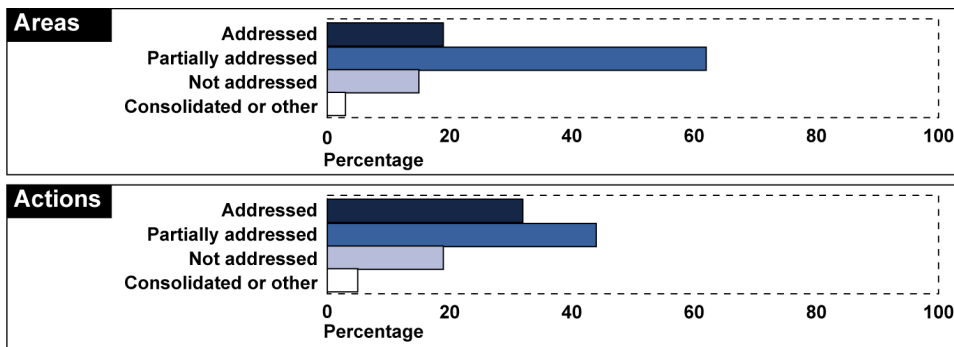
### Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits

## What GAO Found

GAO's 2014 annual report identifies 64 new actions that executive branch agencies and Congress could take to improve the efficiency and effectiveness of 26 areas of government. GAO identifies 11 new areas in which there is evidence of fragmentation, overlap, or duplication. For example, under current law, individuals are allowed to receive concurrent payments from the Disability Insurance and Unemployment programs. Eliminating the overlap in these payments could save the government about \$1.2 billion over the next 10 years. GAO also identifies 15 new areas where opportunities exist either to reduce the cost of government operations or enhance revenue collections. For example, Congress could rescind all or part of the remaining \$4.2 billion in credit subsidies for the Advanced Technology Vehicles Manufacturing Loan program unless the Department of Energy demonstrates sufficient demand for this funding.

The executive branch and Congress have made progress in addressing the approximately 380 actions across 162 areas that GAO identified in its past annual reports. As of March 6, 2014, the date GAO completed its progress update audit work, nearly 20 percent of these areas were addressed, over 60 percent were partially addressed, and about 15 percent were not addressed, as shown in the figure below. Executive branch and congressional efforts to address these and other actions over the past 3 years have resulted in over \$10 billion in cost savings with billions of dollars more in cost savings anticipated in future years.

Assessment of 2011-2013 Areas and Actions Needed, as of March 6, 2014



Legend: Total

Source: GAO.

Better data and a greater focus on outcomes are essential to improving the efficiency and effectiveness of federal efforts. Currently, there is not a comprehensive list of all federal programs and agencies often lack reliable budgetary and performance information about their own programs. Without knowing the scope, cost, or performance of programs, it is difficult for executive branch agencies or Congress to gauge the magnitude of the federal commitment to a particular area of activity or the extent to which associated federal programs are effectively and efficiently achieving shared goals.

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Chairman Issa, Ranking Member Cummings, and Members of the Committee:

I appreciate the opportunity to discuss our 2014 annual report, which presents 26 new opportunities to reduce fragmentation, overlap, and duplication, and achieve other financial benefits.<sup>1</sup> My testimony today describes the (1) new issues identified in our 2014 annual report; (2) the status of actions taken by the administration and Congress to address the issues identified in our past annual reports<sup>2</sup> and (3) opportunities to address the issues we identified. My comments are based upon our 2014 annual report, which is being released today, as well as our update on the progress made in implementing actions that we have made in our previous annual reports. These efforts are based upon work GAO conducted in accordance with generally accepted government auditing standards.

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## Twenty-six New Areas Identified to Improve Efficiency and Effectiveness across the Federal Government

We identified 11 new areas in which we found evidence of fragmentation, overlap, or duplication and present 19 actions to executive branch agencies and Congress to address these issues. As described in table 1, these areas span a wide range of federal functions or missions.

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<sup>1</sup>GAO, *2014 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-14-343SP](#) (Washington, D.C.: April 8, 2014).

<sup>2</sup>GAO, *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011), *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington, D.C.: Feb. 28, 2012), and *2013 Annual Report: Actions Needed to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-13-279SP](#) (Washington, D.C.: Apr. 9, 2013).

**Table 1: Fragmentation, Overlap, and Duplication Areas Identified in Our 2014 Report, by Mission**

| Mission                       | Areas identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Defense</b>                | <p data-bbox="375 531 1520 663"><b>Army Workforce Planning:</b> To address potential overlap between two Army information systems that support workforce planning for weapon system maintenance, manufacturing, and other industrial operations, the Army should increase leadership attention and establish a fully developed and documented approach for completing a timely assessment of unnecessary overlap, which could lead to millions of dollars in annual savings.</p> <p data-bbox="375 678 1471 753"><b>Contracting for Defense Health Care Professionals:</b> The Department of Defense should develop a consolidated agency-wide strategy to contract for health care professionals to reduce fragmentation and achieve greater efficiencies.</p> <p data-bbox="375 768 1511 844"><b>Defense Satellite Control Operations:</b> Increased use of shared satellite control networks and leading practices within the Department of Defense could reduce fragmentation and potential duplication associated with dedicated systems, resulting in millions of dollars in savings annually.</p> <p data-bbox="375 858 1471 963"><b>Defense Studies and Analysis Research:</b> To address fragmentation in the processes used across the department to request studies and analysis research and limit the potential for overlap and duplication in research activities, the Department of Defense should establish a mechanism that requires the military services and other departmental offices to formally coordinate their annual research requests.</p> <p data-bbox="375 978 1463 1054"><b>POW/MIA Mission:</b> The Department of Defense should minimize overlapping and duplicative efforts by examining options to reduce fragmentation and clarify guidance on roles and responsibilities among the eight organizations that account for missing persons and improve the effectiveness of the mission.<sup>a</sup></p> |
| <b>Health</b>                 | <p data-bbox="375 1068 1471 1173"><b>Federal Autism Research:</b> Because much of the \$1.2 billion that federal agencies spent on autism research from fiscal years 2008 through 2012 had the potential to be duplicative, the Interagency Autism Coordinating Committee and federal agencies should improve coordination and monitoring of autism research to help avoid unnecessary duplication.</p> <p data-bbox="375 1188 1471 1293"><b>Minority AIDS Initiative:</b> Consolidating the fragmented funding of the Department of Health and Human Services' Minority AIDS Initiative into core HIV/AIDS funding would likely reduce grantees' administrative burden and help the agency more efficiently and effectively serve minority populations who are disproportionately affected by HIV/AIDS, with the approximately \$3 billion used for this purpose.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Income security</b>        | <p data-bbox="375 1308 1503 1413"><b>Disability and Unemployment Benefits:</b> Congress should consider passing legislation to prevent individuals from collecting both full Disability Insurance benefits and Unemployment Insurance benefits that cover the same period, which could save \$1.2 billion over 10 years in the Social Security Disability Insurance program according to the Congressional Budget Office.</p> <p data-bbox="375 1428 1495 1554"><b>Federal Employees' Compensation and Unemployment Benefits:</b> Changes to enhance the sharing of compensation and wage information between state and federal agencies could improve the Department of Labor's ability to identify potentially improper payments, including inappropriately overlapping payments from the Federal Employees' Compensation Act program and the Unemployment Insurance program administered by the states.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Information technology</b> | <b>Interoperable Radio Communications Systems:</b> Better collaboration among agencies that rely on radio communications solutions for mission-critical operations would help to address fragmentation in their approach to improving the interoperability of radio communications systems and has the potential to achieve savings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>International affairs</b>  | <b>International Religious Freedom:</b> To promote international religious freedom more effectively, the Department of State and the U.S. Commission on International Religious Freedom should define how they are to interact in their efforts; the lack of defined roles has at times created tensions with foreign government officials.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

Source: GAO.

<sup>a</sup>On March 31, 2014, the Secretary of Defense announced that he has ordered a reorganization of the missing persons accounting community to consolidate functions and address duplication and

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inefficiency. This announcement addresses our recommendation to examine options to reorganize the accounting community and is an important step towards reducing duplication and inefficiencies. However, the department has not yet clarified roles and responsibilities for the new organization, and it remains unclear to what extent this reorganization will address some other coordination challenges that we identified. We will continue to monitor the implementation of these and other actions to improve the mission and goals of the missing person accounting community.

We consider programs or activities to be fragmented when more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need, which may result in inefficiencies in how the government delivers services. We identified fragmentation in multiple programs we reviewed. For example, the Department of Defense (DOD) does not have a consolidated agency-wide strategy to contract for health care professionals, resulting in a contracting approach that is largely fragmented. Although some of the military departments have attempted to consolidate their health care staffing requirements through joint-use contracts, such contracts only accounted for approximately 8 percent of the \$1.14 billion in obligations for health care professionals in fiscal year 2011.<sup>3</sup>

Moreover, in May 2013, we identified several instances in which numerous task orders were awarded by a single military department for the same type of health care professional in the same area or facility.<sup>4</sup> For example, we identified 24 separate task orders for contracted medical assistants at the same military treatment facility. By not consolidating its requirements, this facility missed the opportunity to achieve potential cost savings and other efficiencies. To reduce fragmentation and achieve greater efficiencies, DOD should develop a consolidated agency-wide strategy to contract for health care professionals.

Fragmentation can also be a harbinger for overlap or duplication. Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. We found overlap among federal programs or initiatives in a variety of areas, such as overlapping benefits between the Disability Insurance and Unemployment Insurance programs. In July 2012, we

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<sup>3</sup>A joint-use contract is a contract used by more than one military department or used at joint military facilities.

<sup>4</sup>GAO, *Defense Health Care: Department of Defense Needs a Strategic Approach to Contracting for Health Care Professionals*, [GAO-13-322](#) (Washington, D.C.: May 28, 2013).

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reported that 117,000 individuals received concurrent cash benefit payments in fiscal year 2010 from the Disability Insurance and Unemployment Insurance programs totaling more than \$850 million because current law does not preclude the receipt of overlapping benefits.<sup>5</sup> Individuals may be eligible for benefit payments from both Disability Insurance and Unemployment Insurance due to differences in the eligibility requirements; however, in such cases, the federal government is replacing a portion of lost earnings not once, but twice.

The President's fiscal year 2015 budget submission proposes to eliminate these overlapping benefits, and during the 113th Congress, bills have been introduced in both the House of Representatives and the Senate containing language to reduce Disability Insurance payments to individuals for the months they collect Unemployment Insurance benefits. According to the Congressional Budget Office (CBO), this action could save \$1.2 billion over 10 years in the Social Security Disability Insurance program. Congress should consider passing legislation to offset Disability Insurance benefit payments for any Unemployment Insurance benefit payments received in the same period.

In other areas of our work, we found evidence of duplication, which occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries. Examples of duplicative, or potentially duplicative, federal efforts include DOD's use of dedicated satellite control operations. We reported in April 2013 that DOD has increasingly deployed dedicated satellite control operations networks as opposed to shared networks that support multiple kinds of satellites.<sup>6</sup> For example, at one Air Force base in 2013, eight separate control centers operated 10 satellite programs. Dedicated networks can offer some benefits to programs, but they can also be more costly to maintain and have led to a fragmented, and potentially duplicative, approach that requires more infrastructure and personnel to manage when compared with shared networks.

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<sup>5</sup>GAO, *Income Security: Overlapping Disability and Unemployment Benefits Should be Evaluated for Potential Savings*, [GAO-12-764](#) (Washington, D.C.: July 31, 2012).

<sup>6</sup>GAO, *Satellite Control: Long-Term Planning and Adoption of Commercial Practices Could Improve DOD's Operations*, [GAO-13-315](#) (Washington, D.C.: April 18, 2013).

While opportunities exist to improve DOD satellite control operations, we identified certain barriers that hinder DOD's ability to increase the use of shared networks, such as the inability to quantify all spending on satellite ground control operations and the absence of DOD-wide guidance or a plan that supports the implementation of alternative methods for performing satellite control operations. These barriers also have hindered DOD's ability to achieve optimal satellite control systems that would result in cost savings in this area. To address the duplication and inefficiencies that arise from dedicated satellite control operations networks, DOD should take actions to improve its ability to identify and then assess the appropriateness of a shared versus dedicated satellite control system.

In addition to areas of fragmentation, overlap, and duplication, our 2014 report identified 15 new areas where opportunities exist either to reduce the cost of government operations or to enhance revenue collections for the Treasury and suggest 45 actions that the executive branch and Congress can take to address these issues. These opportunities for executive branch or congressional action exist in a wide range of federal government missions (see table 2).

**Table 2: Cost Savings and Revenue Enhancement Opportunities Identified in Our 2014 Annual Report, by Mission**

| Mission            | Areas identified                                                                                                                                                                                                                                                                                                                                                          |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Defense            | <b>Combatant Command Headquarters Costs:</b> The Department of Defense could potentially achieve tens of millions or more in cost savings annually if it (1) more systematically evaluates the sizing and resourcing of its combatant commands and (2) conducts a more comprehensive analysis of options for the location of U.S. Africa Command's headquarters.          |
| Energy             | <b>Advanced Technology Vehicles Manufacturing Loan Program:</b> Unless the Department of Energy can demonstrate demand for new Advanced Technology Vehicles Manufacturing loans and viable applications, Congress may wish to consider rescinding all or part of the remaining \$4.2 billion in credit subsidy appropriations.                                            |
| General government | <b>Coin Inventory Management:</b> The Federal Reserve should develop a process to assess factors influencing coin management costs and identify practices that could potentially lead to millions of dollars in revenue enhancement.                                                                                                                                      |
|                    | <b>Collection of Unpaid Federal Taxes:</b> The federal government can increase tax revenue collections by hundreds of millions of dollars over a 5-year time period by identifying and taking actions to limit issuance of passports to applicants, continually levy payments to Medicaid providers, or identify security-clearance applicants with unpaid federal taxes. |
|                    | <b>Federal Real Property Ownership and Leasing:</b> The General Services Administration could potentially achieve millions of dollars in savings by using capital-planning best practices to create a long-term strategy for targeted ownership investments to replace some high-value leases.                                                                            |
|                    | <b>Online Taxpayer Services:</b> The Internal Revenue Service could potentially realize hundreds of millions of dollars in cost savings and increased revenues by enhancing its online services, which would improve service to taxpayers and encourage greater tax law compliance.                                                                                       |

| Mission                | Areas identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | <p><b>Real Estate-Owned Properties:</b> Improvements to the Department of Housing and Urban Development's Federal Housing Administration's disposition and oversight practices for foreclosed properties could produce increased sales proceeds and savings from maintenance and other expenses from holding properties totaling hundreds of millions of dollars per year.</p> <p><b>Reverse Auctions in Government Contracting Including Commercial Items:</b> Due to increasing government use of reverse auctions—with over \$1 billion awarded in contracts in fiscal year 2012—additional guidance may help maximize opportunities to increase competition and improve the accuracy of estimated cost savings.</p> <p><b>Tax Policies and Enforcement:</b> The Internal Revenue Service can realize cost savings and increase revenue by, among other things, identifying continued offshore tax evasion and evaluating whether the agency's streamlined corporate audit process is meeting its goals.</p>                                                        |
| Health                 | <p><b>Medicaid Demonstration Waivers:</b> Federal spending on Medicaid demonstrations could be reduced by billions of dollars if the Department of Health and Human Services (HHS) were required to improve the process for reviewing, approving, and making transparent the basis for spending limits approved for Medicaid demonstrations. GAO's work between 2002 and 2013 has shown that HHS approved several demonstrations without ensuring that they would be budget neutral to the federal government.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Income security        | <p><b>Disability Insurance:</b> The Social Security Administration could prevent significant potential cash benefit overpayments in the Disability Insurance program by obtaining more-timely earnings data to identify beneficiaries' work activity that is beyond program limits and suspend benefits appropriately.</p> <p><b>Veterans' and Survivors' Benefits:</b> The Department of Veterans Affairs' direct spending could be reduced—by an average of about \$4 million annually, according to the Congressional Budget Office—if new statutory provisions were enacted, namely, a look-back review and penalty period for claimants who transfer assets for less than fair market value prior to applying for pension benefits that are available to low-income wartime veterans who are at least 65 years old or have disabilities unrelated to their military service. This action would help to ensure that only those in financial need receive benefits and make the program more consistent with other federal programs for low-income individuals.</p> |
| Information technology | <p><b>Information Technology Investment Portfolio Management:</b> The Office of Management and Budget and multiple agencies could help the federal government realize billions of dollars in savings by taking steps to better implement PortfolioStat, a process to help agencies manage their information technology investments.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Social services        | <p><b>Better Data to Mitigate Foreclosures:</b> The Department of Housing and Urban Development's Federal Housing Administration and the Departments of Veterans Affairs and Agriculture could improve outcomes and better manage the costs associated with foreclosure mitigation efforts with additional data collection and analysis, potentially saving taxpayers millions of dollars on an annual and recurring basis.</p> <p><b>Housing Choice Vouchers Rent Reform:</b> By improving data collection and analysis efforts under the Moving to Work demonstration program, the Department of Housing and Urban Development would provide Congress with information to determine which rent reform option should be implemented program-wide and thereby potentially reduce program funding by millions of dollars or extend housing assistance to additional low-income households or some combination of these outcomes.</p>                                                                                                                                    |

Source: GAO.

For example, to achieve cost savings, Congress may wish to consider rescinding all or part of the remaining credit subsidy appropriations to the Advanced Technology Vehicles Manufacturing (ATVM) loan program, unless the Department of Energy (DOE) can demonstrate sufficient demand for new ATVM loans and viable applications. We reported in March 2013 that DOE last issued a loan under this program in March



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2011 and was not actively considering any applications for the remaining \$4.2 billion in credit subsidy appropriations under the ATVM loan program.<sup>7</sup> Also, most applicants and manufacturers we had spoken to indicated that the costs of participating outweigh the benefits to their companies and that problems with other DOE programs have tarnished the ATVM loan program, which may have led to a deficit of applicants. Since our March 2013 report, DOE has received one application seeking approximately \$200 million.

DOE recently stated that it has begun new outreach efforts to potential applicants that will increase awareness and interest in the program and lead to additional applications in 2014. However, DOE has not further demonstrated a demand for ATVM loans, such as new applications that meet all the program eligibility requirements and involve amounts sufficient to justify retaining the remaining credit subsidy appropriations, nor has it explained how it plans to address challenges cited by previous applicants including a burdensome review process. Determining whether program funds will be used is important, particularly in a constrained fiscal environment, as unused appropriations could be rescinded or directed toward other government priorities.

We also identified multiple opportunities for the government to increase revenue collections. In particular, the federal government could increase tax revenue collections by hundreds of millions of dollars over a 5-year period by denying certain privileges or payments to individuals with delinquent federal tax debt. For example, Congress could enable or require the Secretary of State to screen and prevent individuals who owe federal taxes from receiving passports. We found that in fiscal year 2008, passports were issued to about 16 million individuals; of these, over 1 percent collectively owed over \$5.8 billion in unpaid federal taxes as of September 30, 2008.<sup>8</sup> According to a 2012 CBO estimate, the federal government can save about \$500 million over a 5-year period on the revocation or denial of passports in case of certain federal tax delinquencies.

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<sup>7</sup>GAO, *Department of Energy: Status of Loan Programs*, [GAO-13-331R](#) (Washington, D.C.: Mar. 15, 2013).

<sup>8</sup>GAO, *Federal Tax Collection: Potential for Using Passport Issuance to Increase Collection of Unpaid Taxes*, [GAO-11-272](#) (Washington, D.C.: March 10, 2011).

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## Executive Branch and Congress Continue to Make Progress in Addressing Previously Identified Issues

In addition to the new actions identified for this year's annual report, we have continued to monitor the progress that executive branch agencies and Congress have made in addressing the issues we identified in our last three annual reports.<sup>9</sup> We evaluated progress by determining an overall assessment rating for each area and an individual assessment rating for each action within an area. We found that the executive branch agencies and Congress have generally made progress in addressing the 162 areas we previously identified. As of March 6, 2014, the date we completed our audit work, 19 percent of these areas were addressed, 62 percent were partially addressed, and 15 percent were not addressed (see fig.1).<sup>10</sup> Within these areas, we presented about 380 actions that the executive branch agencies and Congress could take to address the issues identified. As of March 6, 2014, 32 percent of these actions were addressed, 44 percent were partially addressed and 19 percent were not addressed.<sup>11</sup>

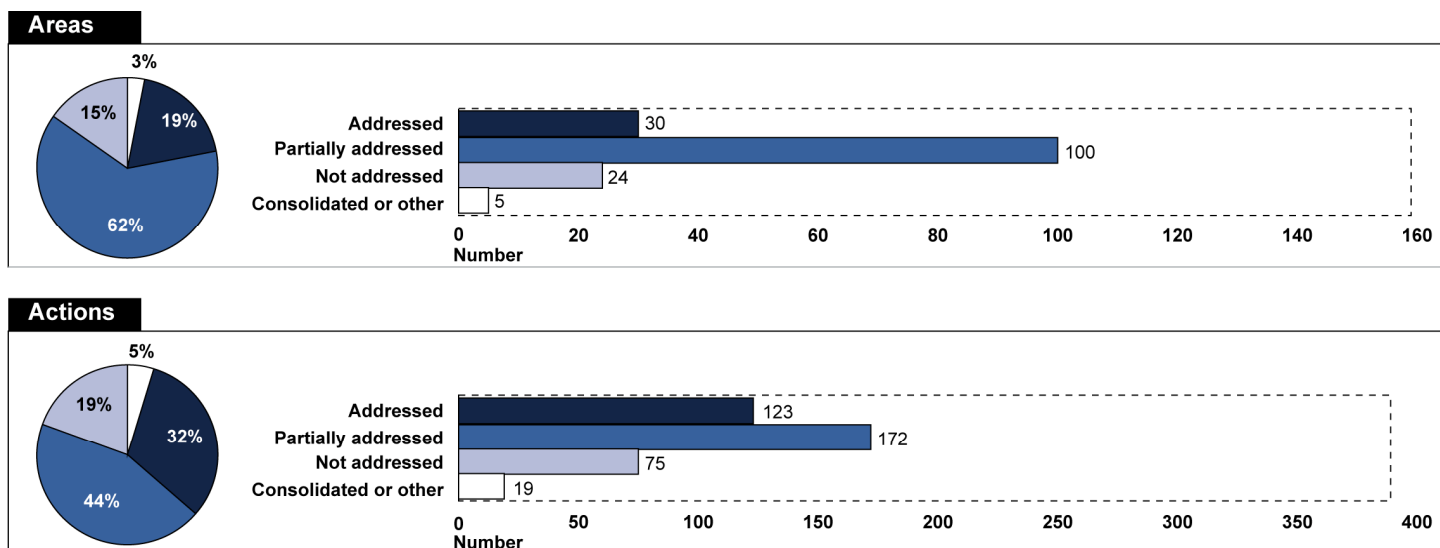
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<sup>9</sup>Our findings on this progress are reported in *GAO's Action Tracker*, a publicly accessible website that includes progress updates and assessments of the actions from this series of reports.

<sup>10</sup>In assessing overall progress for an area, we determined that an area was "addressed" if all actions in that area were addressed; "partially addressed" if at least one action needed in that area showed some progress toward implementation but not all actions were addressed; and "not addressed" if none of the actions needed in that area were addressed or partially addressed. Four areas reported in 2011 and one area reported in 2012 were not assessed this year because of additional audit work or other information we considered, and we have categorized those areas as "consolidated or other." Additionally, we did not provide an overall assessment for two areas reported in 2011 and one area reported in 2012 because we added new actions for which progress has not yet been assessed to those areas.

<sup>11</sup>For congressional actions, we applied the following criteria: "Addressed" means relevant legislation has been enacted and addresses all aspects of the action needed; "partially addressed" means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation has been enacted but only addressed part of the action needed; and "not addressed" means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. For executive branch actions, "addressed" means implementation of the action needed has been completed; "partially addressed" means the action needed is in development, or started but not yet completed; and "not addressed" means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed. In addition, 19 actions we identified in 2011 and 2012 were not assessed this year due to additional audit work or other information we considered, and we have categorized those actions as "consolidated or other."

**Figure 1: Assessment of 2011, 2012, and 2013 Areas and Actions Needed, as of March 6, 2014**



Total

Source: GAO.

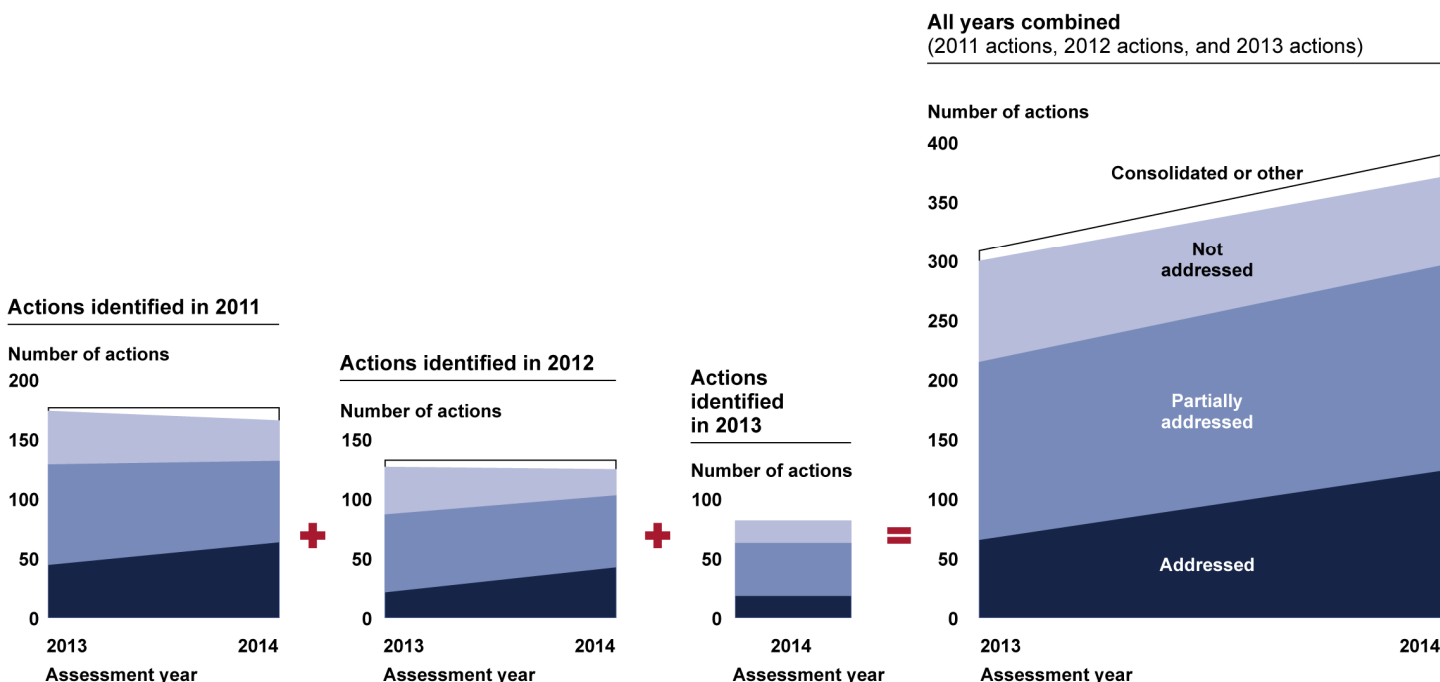
Note: In assessing overall progress for an area, we determined that an area was “addressed” if all actions in that area were addressed; “partially addressed” if at least one action needed in that area showed some progress toward implementation but not all actions were addressed; and “not addressed” if none of the actions needed in that area were addressed or partially addressed.

In assessing actions suggested for Congress, we applied the following criteria: “Addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation has been enacted but only addressed part of the action needed; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. In assessing actions suggested for the executive branch, we applied the following criteria: “Addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development, or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

Actions and areas assessed as “consolidated or other” were not assessed this year because of additional work or other information we considered. Additionally, we did not provide an overall assessment for two areas reported in 2011 and one area reported in 2012 because we added new actions for which progress has not yet been assessed to those areas.

Congress and executive branch agencies have made progress toward addressing our identified actions, as shown in figure 2. In particular, an additional 58 actions have been assessed as addressed over the past year. These addressed actions include 19 actions identified in 2011, 21 actions identified in 2012, and 18 actions identified in 2013.

**Figure 2: Changes in Assessment of Actions from the 2013 to 2014 Annual Reports**



Source: GAO analysis.

Note: In assessing actions suggested for Congress, we applied the following criteria: “addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation has been enacted but only addressed part of the action needed; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. In assessing actions suggested for the executive branch, we applied the following criteria: “addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development, or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed. Actions assessed as “consolidated or other” were not assessed this year because of additional work or other information we considered. Additionally, 2013 actions were not assessed in 2013 since that was the year that the actions were identified.

The following examples illustrate the progress that has been made over the past year:

- **Farm program payments:** In our 2011 annual report, we stated that Congress could save up to \$5 billion annually by reducing or eliminating direct payments. Direct payments are fixed annual payments to farmers based on a farm’s history of crop production. Farmers received them regardless of whether they grew crops and even in years of record income. The Agricultural Act of 2014 eliminated direct payments and should save approximately \$4.9 billion

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annually from fiscal year 2015 through fiscal year 2023, according to CBO.<sup>12</sup>

- *Passenger aviation security fees:* In our 2012 annual report, we presented options for adjusting the Transportation Security Administration's (TSA) passenger security fee—a uniform fee on passengers of U.S. and foreign air carriers originating at airports in the United States—to offset billions of dollars in civil aviation security costs. The Bipartisan Budget Act of 2013, enacted on December 26, 2013, modifies the passenger security fee from its current per enplanement structure (\$2.50 per enplanement with a maximum one-way-trip fee of \$5.00) to a structure that increases the passenger security fee to a flat \$5.60 per one-way trip, effective July 1, 2014.<sup>13</sup> Pursuant to the act, collections under this modified fee structure will contribute to deficit reduction as well as to offsetting TSA's aviation security costs.<sup>14</sup> Specifically, the act identifies \$12.6 billion in fee collections that, over a 10-year period beginning in fiscal year 2014 and continuing through fiscal year 2023, will contribute to deficit reduction.<sup>15</sup> Fees collected beyond those identified for deficit reduction are available, consistent with existing law, to offset TSA's aviation security costs. According to the House of Representatives and Senate Committees on the Budget, and notwithstanding amounts dedicated for deficit reduction, collections under the modified fee structure will offset about 43 percent of aviation security costs,

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<sup>12</sup>In February 2014, CBO estimated the reduction in spending to be about \$4.5 billion annually from 2015 through 2023. However, according to a CBO representative, this amount included an assumption that automatic spending cuts, known as sequestration, would continue indefinitely into the future. The Bipartisan Budget Act of 2013 established new discretionary spending limits that reduced the level of automatic spending reductions for 2014 and 2015. Pub. L. No. 113-67, 127 Stat. 1165 (2013). CBO estimated that without sequestration, the elimination of direct payments would save approximately \$4.9 billion annually from 2015 through 2023.

<sup>13</sup>See Pub. L. No. 113-67, § 601(b), 127 Stat. at 1165, 1187 (amending 49 U.S.C. § 44940(c)).

<sup>14</sup>In addition, the first \$250 million in fees collected each fiscal year are, consistent with existing law, to be deposited in the Aviation Security Capital Fund for use in supporting aviation security-related airport capital improvement projects or for other purposes specified in statute. See 49 U.S.C. §§ 44923(h), 44940(i).

<sup>15</sup>See 49 U.S.C. § 44940(i) (identifying, among other things, the specific amount to be credited as offsetting receipts and deposited in the general fund of the U.S. Treasury each fiscal year, 2014 through 2023).

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compared with the approximately 30 percent currently offset under the existing fee structure.<sup>16</sup>

- *Combat uniforms:* In our 2013 annual report, we noted that DOD employed a fragmented approach for acquiring combat uniforms and could improve efficiency, better protect servicemembers, and realize cost savings through increased collaboration among the military services. Over the past year, DOD and Congress addressed all three actions that we identified. In September 2013, DOD developed and issued guidance on joint criteria that will help to ensure that future service-specific uniforms will provide equivalent levels of performance and protection. In December 2013, a provision in the National Defense Authorization Act for Fiscal Year 2014 established as policy that the Secretary of Defense shall eliminate the development and fielding of service-specific combat and camouflage utility uniforms in order to adopt and field common uniforms for specific environments to be used by all members of the armed forces. Subject to certain exceptions, the provision also prohibits the military departments from adopting new pattern designs or uniform fabrics unless they will be adopted by all services or the uniform is already in use by another service.<sup>17</sup>

We estimate that executive branch and congressional efforts to address these and other actions from fiscal year 2011 through fiscal year 2013 have resulted in over \$10 billion in realized cost savings to date, and

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<sup>16</sup>In addition to the passenger security fee, TSA also currently imposes a fee on air carriers—the Aviation Security Infrastructure Fee—to further offset the costs of aviation security. See 49 U.S.C. § 44940(a)(2). Pursuant to the Bipartisan Budget Act, TSA's authority to collect this fee will expire effective October 1, 2014. See Pub. L. No. 113-67, § 601(a), 127 Stat. at 1187.

<sup>17</sup>See Pub. L. No. 113-66, § 352(a), (b) (2013). In addition, DOD must issue implementing guidance requiring the military departments to, among other things, ensure that new uniforms meet geographic and operational requirements of the commanders of combatant commands and continually work together to assess and develop new uniform technologies to improve warfighter survivability. See § 352(f).

projections of these efforts have estimated that billions of dollars more in savings will accrue over the next 10 years.<sup>18</sup>

Although Congress and executive branch agencies have made notable progress toward addressing the actions we have identified, further steps are needed to fully address the remaining actions, as shown in table 3. More specifically, over 60 percent of actions directed to Congress and executive branch agencies identified in 2011, 2012, and 2013 remain partially addressed or not addressed.

**Table 3: Status of 2011, 2012, and 2013 Actions Directed to Congress and the Executive Branch, as of March 6, 2014**

| Status                | Congress <sup>a</sup> |            | Executive branch <sup>b</sup> |            |
|-----------------------|-----------------------|------------|-------------------------------|------------|
|                       | Number of actions     | Percentage | Number of actions             | Percentage |
| Addressed             | 18                    | 27         | 105                           | 33         |
| Partially addressed   | 10                    | 15         | 162                           | 50         |
| Not addressed         | 32                    | 48         | 43                            | 13         |
| Consolidated or other | 6                     | 9          | 13                            | 4          |

Source: GAO.

Notes: In assessing actions suggested for Congress, we applied the following criteria: “Addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation has been enacted but only addressed part of the action needed; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. In assessing actions suggested for the executive branch, we applied the following criteria: “Addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development, or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed. Actions assessed as “consolidated or other” were not assessed this year because of additional work or other information we considered.

Percentages may not add to 100 percent because of rounding.

<sup>a</sup>Congress took steps that fully addressed one action and partially addressed another action directed to executive branch agencies.

<sup>b</sup>Executive branch agencies took steps that addressed three actions directed to Congress.

Sustaining momentum and making significant progress on our suggested actions for reducing, eliminating, or better managing fragmentation,

<sup>18</sup>Our estimate of about \$10.7 billion in realized savings to date includes savings from the Domestic Ethanol Production, Baggage Screening Systems, and Air Force Food Service areas. It does not include projected savings, revenue enhancements, or cost avoidances from the Farm Program Payments, Overseas Defense Posture, Auto Recovery Office, or Passenger Aviation Security Fees areas because those financial benefits have not yet been fully realized.

overlap, or duplication or achieving other potential financial benefits cannot occur without demonstrated commitment by executive branch leaders and continued oversight by Congress. A number of the issues that we have identified are complex, and implementing many of the actions will take time and sustained leadership. As our work has shown, committed leadership is needed to overcome the many barriers to working across agency boundaries, such as agencies' concerns about protecting jurisdiction over missions and control over resources or incompatible procedures, processes, data, and computer systems.<sup>19</sup> Without increased or renewed leadership focus, agencies may miss opportunities to improve the efficiency and effectiveness of their programs and save taxpayers' dollars.

As we have previously reported, addressing the issues identified in our annual reports could lead to tens of billions of dollars of savings. Table 4 highlights selected opportunities that could result in cost savings or enhanced revenues.

**Table 4: Selected Areas with Associated Cost-Savings and Revenue-Enhancement Opportunities in 2011 – 2013 Annual Reports**

| Annual report | Areas identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2011          | <b>Enterprise Architecture (Area 14):</b> Well-defined and implemented enterprise architectures in federal agencies can lead to consolidation and reuse of shared services and elimination of antiquated and redundant mission operations, which can result in significant cost savings. For example, the Department of the Interior demonstrated that it had used enterprise architecture to modernize agency information technology operations and avoid costs through enterprise software license agreements and hardware procurement consolidation, resulting in financial savings of <b>at least \$80 million</b> . In addition, Health and Human Services will achieve savings and cost avoidance of <b>over \$150 million</b> between fiscal years 2011 to 2015 by leveraging its enterprise architecture to improve its telecommunications infrastructure. |
| 2011          | <b>Federal Data Centers (Area 15):</b> Consolidating federal data centers provides an opportunity to improve government efficiency and achieve cost savings of <b>up to \$3 billion</b> over 10 years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 2011          | <b>Oil and Gas Resources (Area 45):</b> Improved management of federal oil and gas resources could result in approximately <b>\$2 billion in additional revenue over 10 years</b> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

<sup>19</sup>In addition, we have previously identified key practices that can help federal agencies enhance and sustain their collaborative efforts along with key features to consider as they implement collaborative mechanisms and work to address these actions. See GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, [GAO-06-15](#) (Washington, D.C.: Oct. 21, 2005) and *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012).



| Annual report | Areas identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2011          | <b>Social Security Offsets</b> (Area 80): Social Security needs data on pensions from noncovered earnings to better enforce offsets and ensure benefit fairness, which could result in an estimated <b>\$2.4 billion to \$2.9 billion in savings</b> over 10 years.                                                                                                                                                                                                                                                                                                                                                                                             |
| 2012          | <b>Medicare and Medicaid Fraud Detection Systems</b> (Area 46): The Centers for Medicare & Medicaid Services need to ensure widespread use of its fraud detection systems to better position itself to determine and measure progress toward achieving the <b>\$21 billion</b> in financial benefits that the agency projected as a result of implementing these systems.                                                                                                                                                                                                                                                                                       |
| 2012          | <b>Immigration Inspection Fee</b> (Area 49): The air and sea passenger immigration inspection user fee should be reviewed and adjusted to fully recover the cost of the air and sea passenger immigration inspection activities conducted by the Department of Homeland Security's U.S. Immigration and Customs Enforcement and U.S. Customs and Border Protection rather than using general fund appropriations; In 2012 this could have resulted in a reduction of about <b>\$175 million</b> in appropriated funds used for inspection services.                                                                                                             |
| 2012          | <b>Domestic Disaster Assistance</b> (Area 51): The Federal Emergency Management Agency (FEMA) could reduce the costs to the federal government related to major disasters declared by the President by updating the principal indicator on which disaster funding decisions are based and better measuring a state's capacity to respond without federal assistance. For fiscal years 2004 through 2011, had FEMA adjusted the indicator for increases in inflation or personal income since 1986, fewer jurisdictions would have met the eligibility criteria for federal assistance and federal costs could have been as much as <b>\$3.59 billion</b> lower. |
| 2013          | <b>Agricultural Quarantine Inspection Fees</b> (Area 18): The United States Department of Agriculture's Animal and Plant Health Inspection Service could have achieved <b>as much as \$325 million</b> in savings (based on fiscal year 2011 data, as reported in GAO's March 2013 report) by more fully aligning fees with program costs; although the savings would be recurring, the amount would depend on the cost-collections gap in a given fiscal year and would result in a reduced reliance on U.S. Customs and Border Protection's annual Salaries and Expenses appropriations used for agricultural inspection services.                            |
| 2013          | <b>Crop Insurance</b> (Area 19): To achieve <b>up to \$1.2 billion per year in cost savings</b> in the crop insurance program, Congress could consider limiting the subsidy for premiums that an individual farmer can receive each year, reducing the subsidy for all or high-income farmers participating in the program, or some combination of limiting and reducing these subsidies.                                                                                                                                                                                                                                                                       |
| 2013          | <b>Checked Baggage Screening</b> (Area 28): By reviewing the appropriateness of the federal cost share the Transportation Security Administration applies to agreements financing airport facility modification projects related to the installation of checked baggage screening systems, the Transportation Security Administration could, if a reduced cost share was deemed appropriate, achieve cost efficiencies of up to <b>\$300 million</b> by 2030 and be positioned to install a greater number of optimal baggage screening systems than it currently anticipates.                                                                                  |
| 2013          | <b>Tobacco Taxes</b> (Area 31): Federal revenue losses were as much as <b>\$615 million to \$1.1 billion between April 2009 and 2011</b> because manufacturers and consumers substituted higher-taxed smoking tobacco products with similar lower-taxed products. To address future revenue losses, Congress should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products.                                                                                                                                                                                                                                   |

Source: GAO.

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## Better Data and a Focus on Outcomes Are Essential to Improving Efficiency and Effectiveness

Even with sustained leadership, addressing fragmentation, overlap, and duplication within the federal government is challenging because it may require agencies and Congress to re-examine within and across various mission areas the fundamental structure, operation, funding, and performance of a number of long-standing federal programs or activities with entrenched constituencies. As we have previously reported, these challenges are compounded by a lack of good data.

In particular, we have found that the lack of a comprehensive list of federal programs and reliable budget information makes it difficult to identify, assess, and address potential fragmentation, overlap, and duplication. Currently, no comprehensive list of federal programs exists, nor is there a common definition for what constitutes a federal program. We have also reported instances where agencies could not isolate budgetary information for some programs because the data were aggregated at higher levels. For example, in 2012 we reported that agencies were not able to provide complete and reliable federal funding information on many of the 94 nonfederal sector green building initiatives. According to agency officials, many of the initiatives are part of broader programs, and the agencies do not track green building funds separately from the funds for other activities.

Without knowing the scope of programs or the full cost of implementing them, it is difficult for executive branch agencies or Congress to gauge the magnitude of the federal commitment to a particular area of activity or the extent to which associated federal programs are effectively and efficiently achieving shared goals. Moreover, the lack of reliable, detailed budget information makes it difficult to estimate the cost savings that could be achieved should Congress or agencies take certain actions to address identified fragmentation, overlap, and duplication. Absent this information, Congress and agencies cannot make fully informed decisions on how federal resources should be allocated and the potential budget trade-offs.

In addition, we have called attention to the need for improved and regular performance information. The regular collection and review of performance information, both within and among federal agencies, could help executive branch agencies and Congress determine whether the return on federal investment is adequate and make informed decisions about future resource allocations. However, as we previously noted, our annual reports on fragmentation, overlap, and duplication highlight several instances in which executive branch agencies do not collect necessary performance data.

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Effective implementation of the framework originally put into place by the Government Performance and Results Act of 1993 (GPRA)<sup>20</sup> and significantly enhanced by the GPRA Modernization Act of 2010 (GPRAMA)<sup>21</sup> could help clarify desired outcomes, address program performance spanning multiple organizations, and facilitate future actions to reduce, eliminate, or better manage fragmentation, overlap, and duplication. In particular, GPRAMA establishes a framework aimed at taking a more crosscutting and integrated approach to focusing on results and improving government performance. The crosscutting approach required by the act will provide a much needed basis for more fully integrating a wide array of federal activities as well as a cohesive perspective on the long-term goals of the federal government that is focused on priority policy areas. It could also be a valuable tool for re-examining existing programs government-wide and for considering proposals for new programs.

However, the usefulness of these requirements hinges on the effective implementation of the act's provisions. In our June 2013 review of initial implementation, we reported that the executive branch needed to more fully implement GPRAMA to address pressing governance challenges, such as addressing fragmentation, overlap, and duplication.<sup>22</sup> Moreover, our ongoing work continues to find opportunities to improve implementation of the act. For example, GPRAMA requires the Office of Management and Budget (OMB) to develop an inventory of federal programs.<sup>23</sup> OMB directed 24 large federal agencies to develop and publish inventories of their programs in May 2013. However, our preliminary review of these initial inventories identified concerns about the usefulness of the information being developed and the extent to which it might be able to assist executive branch and congressional efforts to identify and address fragmentation, overlap, and duplication. For

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<sup>20</sup>Pub. L. No. 103-62, 107 Stat. 285 (1993).

<sup>21</sup>Pub. L. No. 111-352, 124 Stat. 3866 (2011).

<sup>22</sup>GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges*, GAO-13-518 (Washington, D.C.: Jun. 26, 2013).

<sup>23</sup>GPRAMA requires OMB to compile and make publicly available a comprehensive list of all federal programs identified by agencies, and to include the purposes of each program, how it contributes to the agency's mission, and recent funding information. 31 U.S.C. § 1122(a).

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example, OMB's guidance for developing the inventories provided agencies with flexibility to define their programs by such factors as outcomes, customers, products/services, organizational structure, and budget structure. As a result, agencies took various approaches to define their programs. Many used their budget structure while others used different approaches, such as identifying programs by related outcomes or customer focus. The variation in definitions across agencies limits comparability among similar programs.<sup>24</sup>

Proposed legislation could help address some of the data limitations we have identified. For example, the proposed Digital Accountability and Transparency Act is intended to improve the accountability and transparency of federal spending data (1) by establishing government-wide financial data standards so that data are comparable across agencies and (2) by holding agencies more accountable for the quality of the information disclosed.<sup>25</sup> Such increased transparency provides opportunities for improving the efficiency and effectiveness of federal spending and improving oversight to prevent and detect fraud, waste, and abuse of federal funds.

In conclusion, identifying and addressing instances of fragmentation, overlap, and duplication is challenging. While some progress has been made, more work remains. We plan to conduct further analysis to look for additional or emerging instances of fragmentation, overlap, and duplication and opportunities for cost savings or revenue enhancement. Likewise, we will continue to monitor developments in the areas we have already identified in this series. We stand ready to assist this and other committees in further analyzing the issues we have identified and evaluating potential solutions.

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Chairman Issa, Ranking Member Cummings, and Members of the Committee, this concludes my prepared statement. I would be pleased to answer questions.

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<sup>24</sup>We plan to further explore these issues and report later this spring on potential ways that the federal program inventory might be improved going forward.

<sup>25</sup>H.R. 2061, 113<sup>th</sup> Cong. (2013); S. 994, 113<sup>th</sup> Cong. (2014).

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