

TRACKING THE FUNDS:

Sample of Fiscal Year 2022 Projects Shows Funds Were Awarded for Intended Purposes but Recipients Experienced Some Challenges

GAO-24-106334 (Accessible Version)
Report to Congressional Committees



Why This Matters

The Consolidated Appropriations Act, 2022 designated a total of \$9.1 billion for 4,963 projects at the request of Members of Congress. The act and its accompanying joint explanatory statement (JES) included specific provisions designating a certain amount of funds for particular recipients, such as nonprofit organizations or local governments, to use for a specific project. These provisions are called Community Project Funding (CPF) in the House of Representatives and Congressionally Directed Spending (CDS) in the Senate. Projects for fiscal year (FY) 2022 are administered by 18 federal agencies.

The JES includes a provision for us to review a sample of projects as part of Congress's commitment to increased transparency for CPF/CDS funds. For this report, we examined the status of FY 2022 projects, and how agencies are overseeing project implementation, by reviewing a stratified random sample of 162 projects that can be generalized to the full population of projects. Our [Tracking the Funds](#) website provides additional information on these projects as well as those funded in FY 2023, including obligation and outlay information. The website will be updated with information about projects in FY 2024 and subsequent fiscal years.

Key Takeaways

- Generally, recipients planned to use the funds for their intended purposes specified in the FY 2022 appropriations and the accompanying JES. The recipients' descriptions of projects' purposes were broadly consistent with the JES descriptions. Specifically, we found that all of the projects in our sample that moved forward with funding had a purpose that aligned with the project purpose described in the JES. Based on our sample, we estimate that 97 to 100 percent of all FY 2022 CPF/CDS projects had a purpose that aligned with the project purpose described in the JES.
- At the time of our review, agencies and recipients told us that they would not move forward with the designated CPF/CDS funds for four projects in our sample for various reasons, such as the project receiving funding from an alternate source.
- About half of the recipients in our sample who reported spending data began spending FY 2022 CPF/CDS funds by June 30, 2023, and 9 percent had spent all of their funds by this date.
- Most recipients reported receiving technical assistance from federal agencies to help them navigate the funding process. However, most recipients also reported that they faced challenges completing the steps necessary to receive and implement the funds. Among these, some recipients reported

difficulty navigating agency application processes and lack of clear or timely agency communications. Officials from some agencies reported making improvements to address these challenges for projects funded in FY 2023. We will look at these types of issues as part of future oversight of CPF/CDS funds.

- We found that agencies intended to conduct oversight for all but one project in our sample that moved forward with funding. For this one project, agency officials told us they did not plan to conduct oversight because the agency had an agreement with a state entity to conduct project oversight. Based on our sample, we estimate that agencies intend to conduct oversight for 95 to 100 percent of all FY 2022 CPF/CDS projects before they are completed. Further, we estimate that as of December 31, 2023, agencies had conducted oversight activities for 49 to 66 percent of all FY 2022 CPF/CDS projects for which they had reported obligating funds.
- Officials from most agencies stated that they require interim reports that indicate how funds are being spent in accordance with recipients' spending plans, and officials from almost all agencies stated that they require final reports that indicate this information. As of December 31, 2023, agency officials reported receiving final reports for 11 of the projects in our sample. Agencies will continue to collect interim and final reports throughout project progress. Final reports are generally due after project completion, according to officials from several agencies.

How does Congress designate CPF/CDS projects, and how do the funds flow to designated recipients?

Congress designated the purposes for the FY 2022 CPF/CDS projects in the Consolidated Appropriations Act, 2022 and its accompanying JES. The act also specified the time period of availability applicable to each appropriation from which funds were designated to specific recipients. Congress established rules and requirements about eligibility for CPF/CDS funds. For example, in FY 2022, the House and Senate limited the funds designated through these provisions to 1 percent or less of total discretionary appropriations.¹ They also placed other limitations on the funds, such as prohibiting members from designating funds directly to for-profit entities.

As shown in figure 1, after Congress appropriates CPF/CDS funds for projects, the funds are made available to designated recipients through a multistep process.² The Office of Management and Budget apportions, or distributes, the funds to executive branch agencies prior to obligation.³ Agencies then allot the apportioned funds for program offices or subunits. Once the funds have been allotted, the program or subunit can begin the process of making funds available to recipients by obligating the funds and then outlaying them.

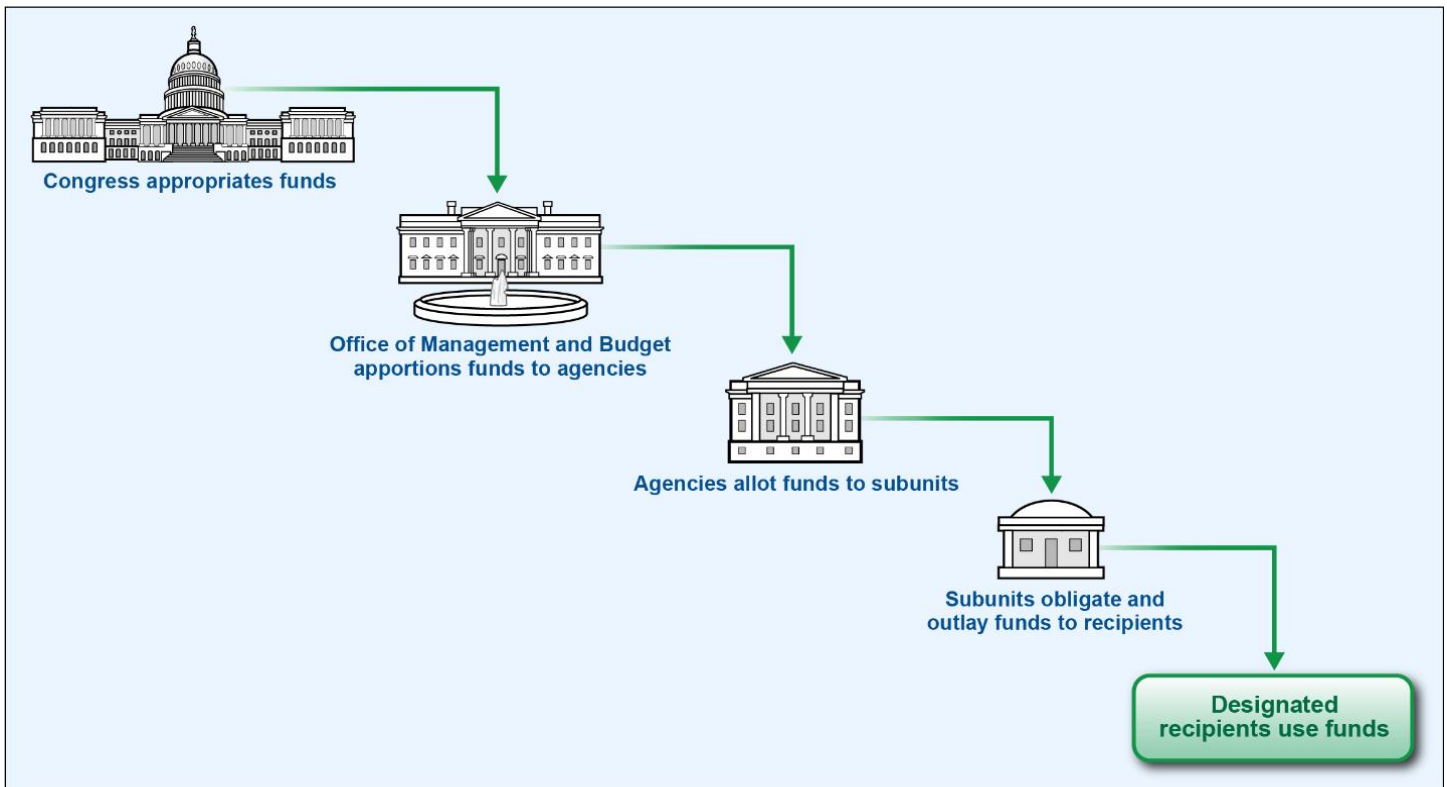
Because the provisions designate a specific recipient or project to receive funds, agencies distribute funds to the recipients designated in the provisions rather than using a merit-based or competitive allocation process. However, federal agencies may require designated recipients to provide materials consistent with an application process for use in administering and overseeing the funds.

Definitions of Obligation and Outlay

An **obligation** is a definite commitment that creates a legal liability on the part of the federal government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States.

An **outlay** occurs, for example, upon the issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate a federal obligation.

Figure 1: Funding Execution from Congress to Designated Recipient



Source: GAO. | GAO-24-106334

Accessible Data for Figure 1: Funding Execution from Congress to Designated Recipient

- Congress appropriates funds
- Office of Management and Budget apportions funds to agencies
- Agencies allot funds to subunits
- Subunits obligate and outlay funds to recipients
- Designated recipients use funds

Source: GAO. | GAO-24-106334

Note: Some agencies reported providing Community Project Funding/Congressionally Directed Spending funds to a pass-through entity—such as a state agency—to manage the project on behalf of the recipient or pass the funding through to the designated recipient.

What types of projects were funded in FY 2022?

In FY 2022, CPF/CDS funds were designated for 13 broad purposes, or budget functions.⁴ Budget functions are broad categories into which all federal spending for a given topic are divided, regardless of the federal agency that oversees the related federal program.

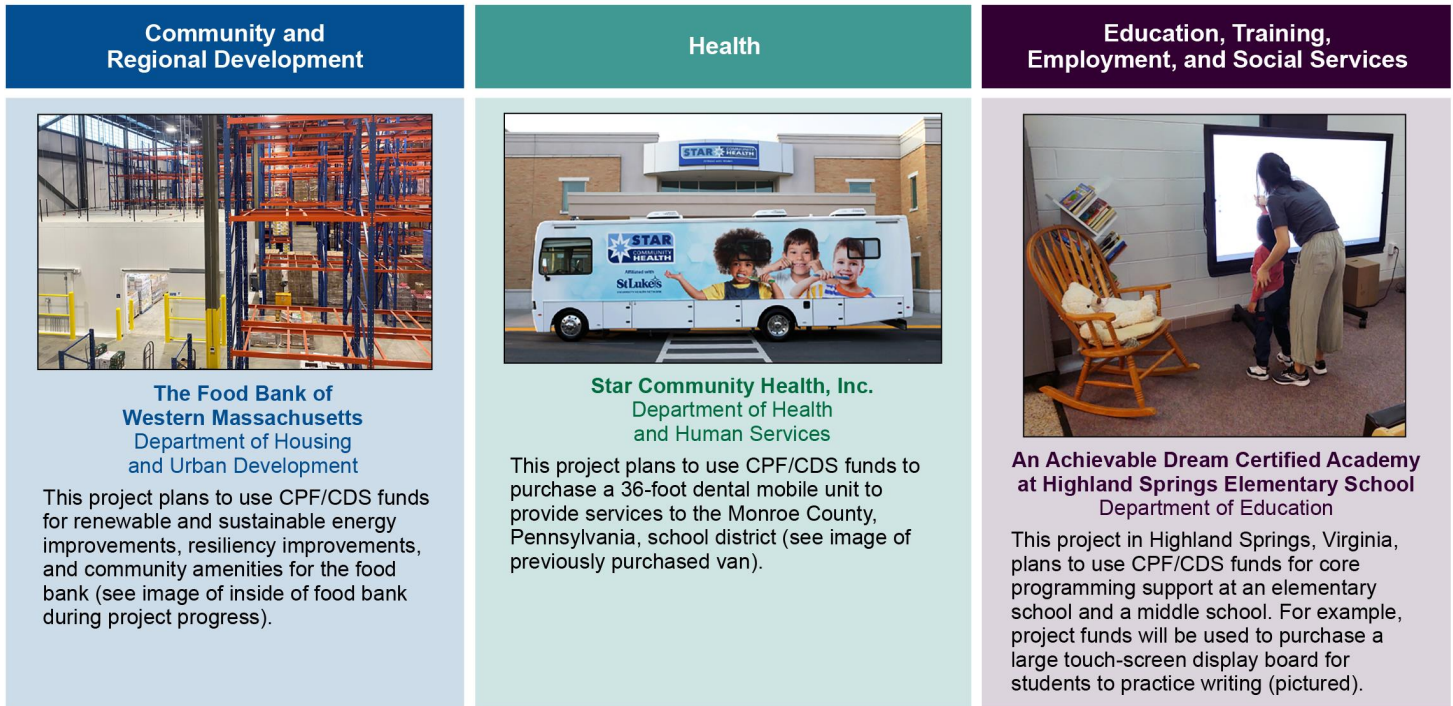
The following six budget functions with the largest amount of funds designated in FY 2022 accounted for roughly 88 percent of the total:

- Natural Resources and Environment, \$1.74 billion across 872 projects
- Community and Regional Development, \$1.74 billion across 1,214 projects
- Transportation, \$1.45 billion across 478 projects
- National Defense, \$1.29 billion across 87 projects
- Health, \$1.22 billion across 847 projects

- Education, Training, Employment, and Social Services, \$570.7 million across 700 projects

Figure 2 provides several illustrative examples of sampled CPF/CDS projects from different budget functions and those projects' purposes.

Figure 2: Examples of Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) Projects from Our Sample and Their Purposes



Sources: GAO analysis of interviews with agency officials and designated recipients (text); GAO (photos). | GAO-24-106334

Accessible Data for Figure 2: Examples of Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) Projects from Our Sample and Their Purposes

Community and Regional Development

- The Food Bank of Western Massachusetts / Department of Housing and Urban Development
- **This project plans to use CPF/CDS funds for renewable and sustainable energy improvements, resiliency improvements, and community amenities for the food bank (see image of inside of food bank during project progress).**

Health

- Star Community Health, Inc. / Department of Health and Human Services
- **This project plans to use CPF/CDS funds to purchase a 36-foot dental mobile unit to provide services to the Monroe County, Pennsylvania, school district (see image of previously purchased van).**

Education, Training, Employment, and Social Services / Department of Education

- An Achievable Dream Certified Academy at Highland Springs Elementary School
- **This project in Highland Springs, Virginia, plans to use CPF/CDS funds for core programming support at an elementary school and a middle school. For example, project funds will be used to purchase a large touch-screen display board for students to practice writing (pictured).**

Sources: GAO analysis of interviews with agency officials and designated recipients (text); GAO (photos). | GAO-24-106334

In addition, the projects were designated to different types of recipients, as table 1 shows.

Table 1: Percentage of Total Funding for Community Project Funding/Congressionally Directed Spending in the Consolidated Appropriations Act, Fiscal Year 2022, by Type of Recipient

| Type of recipient | Percentage of total funding | Percentage of all recipients |
|-------------------------------------|-----------------------------|------------------------------|
| Tribal, state, and local government | 46 | 47 |
| Federal entities | 23 | 6 |
| Higher education organization | 12 | 12 |
| Other nonprofit organization | 19 | 35 |
| Total | 100 | 100 |

Source: GAO analysis of information provided by agencies. | GAO-24-106334

How did we select our sample and report on FY 2022 projects?

To review FY 2022 CPF/CDS funded projects in more detail, we selected a stratified random sample of 162 projects across the 18 agencies that administer the funds. Our sample represents about 13.2 percent (\$1.2 billion of the total \$9.1 billion) of designated FY 2022 CPF/CDS funds. Our sample includes a wide variety of projects across appropriations subcommittees, agencies, geographic regions, and recipient types. For further information on how we selected our sample, please refer to the “How GAO Did This Study” section of this report.

At the time of our review, agencies and recipients told us that they would not move forward with the designated CPF/CDS funds for four projects in our sample. The reasons for not moving forward varied. For example, one project was awarded CPF/CDS funds through two different agencies—the Department of Health and Human Services and the Department of Education—and did not use the funds awarded by the Department of Health and Human Services. In addition, Department of Homeland Security officials told us that a project in our sample was deemed ineligible for funding because it did not qualify under the agency’s Emergency Operations Center grant program, and the designated CPF/CDS funds for the project were deobligated.⁵

To obtain information regarding recipient perspectives on the CPF/CDS funding process and spending data, we interviewed recipients for all 158 projects in our sample that were moving forward with funding—i.e., accepting or planning to accept designated CPF/CDS funds. We conducted 29 of those interviews in person. Our site visit selection process was designed to increase the likelihood that we would be able to observe project progress in person. We also requested data from the agencies about recorded obligations as of June 30, 2023, and about agency oversight for each project in our sample.

In some cases, we present summary findings for our sample in terms of the specific numbers of projects for which the findings apply, i.e., sample counts. In other cases, where appropriate, we calculated generalizable estimates based on our sample for all FY 2022 CPF/CDS projects.⁶ Unless otherwise stated, we present these generalizable estimates as a percentage of all FY 2022 projects that moved forward. We express the variability in each of our estimates using a 95 percent confidence interval. For a list of which data were generalized, see appendix I.

Did designated recipients report a project purpose consistent with FY 2022 appropriations?

Generally, recipients’ descriptions of projects’ purposes were broadly consistent with the JES descriptions associated with FY 2022 appropriations. We compared the project purposes cited in our interviews with recipients in our sample with the project purposes included in the JES, and we found that all of the projects in our sample that moved forward with funding had a purpose that aligned with its description in the JES. Based on our sample, we estimate that 97 to 100 percent

of all FY 2022 CPF/CDS projects had a project purpose that aligned with its description in the JES.

Project descriptions in the JES vary and sometimes provide only high-level information about the intended use of funds. For example, the JES may indicate that the funds are for “facilities and equipment” or “early childhood education.” Recipients that we interviewed often provided more specific details about how they intended to use the funds within these broader purposes.

To further assess whether designated recipients reported a project purpose consistent with FY 2022 appropriations, we reviewed documents for one randomly selected project from each of the 18 agencies in our sample. We found that recipients’ descriptions of the purpose of the projects listed in the applications, grant agreements, and other documents generally aligned with the description in the JES.

How have agencies ensured designated recipients were ready to receive and use these funds?

Prior to awarding funds, agencies reported using several methods to ensure recipients were ready to receive and use funds. These included verifying that recipients were not on the Department of the Treasury’s Do Not Pay list and using audit information to oversee recipient spending and evaluate preaward risk.⁷

Agencies use the Do Not Pay list to verify a recipient’s eligibility to receive funds. When asked if they had identified any of the recipients in our sample on the Do Not Pay List, agency officials reported that 138 of 158 recipients did not appear on the list. For the remaining 20 recipients, agency officials told us they did not know if these recipients were on the Do No Pay list or that reviewing the list was not applicable for the recipients.

- Agency officials reported that they did not know if seven of the 158 recipients in our sample were on the Do Not Pay list. The Department of Housing and Urban Development administered funds for six of these projects. Agency officials told us they had not yet received application documents with the necessary information to check these projects’ status on the Do Not Pay list. Similarly, U.S. Department of Agriculture officials we interviewed said they had not yet conducted a check of the Do Not Pay list for one project in our sample because they were waiting for the recipient to submit project information. Officials from both agencies said they would check the Do Not Pay list for these recipients once they received the required information.
- Agency officials also reported that reviewing the Do Not Pay list was not applicable for 13 designated recipients in our sample that moved forward with CPF/CDS funding. For example, Department of Commerce officials stated that they responded not applicable because they used the federal System for Award Management (SAM.gov) for some of their preaward risk assessment of projects instead of the Do Not Pay list. Department of Commerce officials said that the information provided by the Do Not Pay list is limited and SAM.gov contains the necessary information on recipient debts.⁸ Additionally, Department of Defense officials stated that they responded not applicable for two Air Force planning and design projects because the U.S. Army Corps of Engineers was performing the work.

In addition to the Do Not Pay list, agency officials reported using audit information for their preaward risk assessment of nonfederal entities. To conduct a risk assessment, agencies evaluate the risks posed by designated recipients before obligating funds. This evaluation may include considering designated recipients’ financial stability, management systems or standards, and history of performance.

Under the Single Audit Act and implementing Office of Management and Budget guidance, nonfederal award recipients that expend at least a certain threshold amount of federal award funds from all sources in a fiscal year are required to undergo either a single audit, which is an audit of an entity's statements and federal awards, or a program-specific audit for the fiscal year.⁹ At the time of our interviews, the threshold amount was \$750,000.¹⁰ Recipients could be required to undergo a single audit if they expended less than \$750,000 in CPF/CDS funds but expended additional federal award(s) that in aggregate totaled at least \$750,000.

When asked whether they were subject to Single Audit Act requirements in FY 2022, 84 of the 146 nonfederal recipients in our sample said yes. Of the remaining 62 recipients, 46 stated that while their entity was not subject to Single Audit Act requirements in FY 2022, they had conducted or obtained a financial audit of their entity in the past year. The other 16 recipients reported that they had not conducted or obtained a financial audit of their entity in the past year, or they did not know if such an audit had been conducted. However, some of these recipients reported having other reviews completed, such as a financial review or a review from an accounting firm.

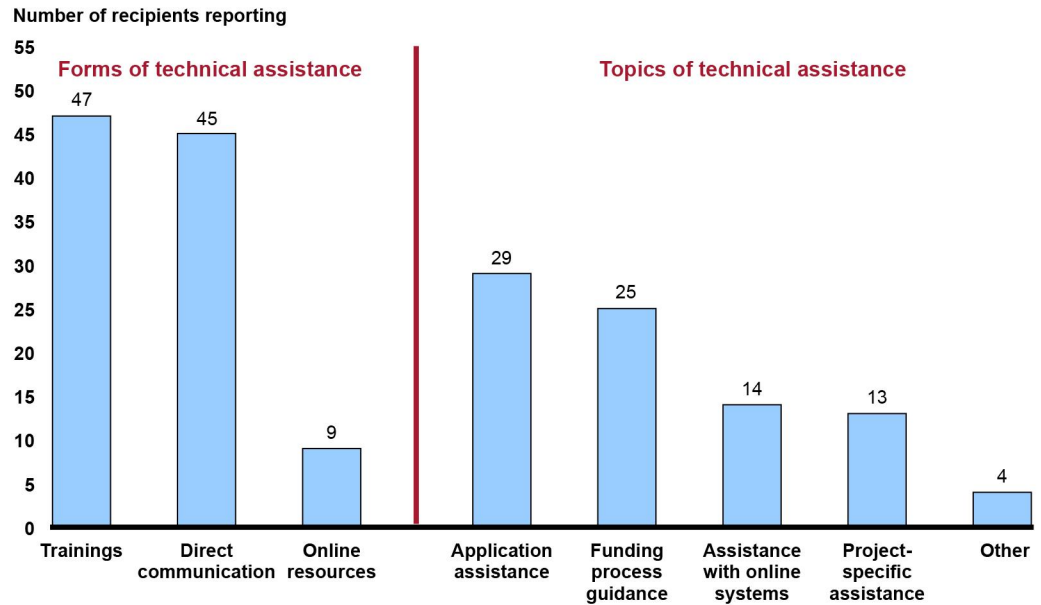
Further, officials from several agencies reported using risk evaluation as part of their process to ensure designated recipients were ready to receive and able to use CPF/CDS funds. For example, U.S. Department of Agriculture officials we interviewed told us that they assign a risk rating to recipients based on their review of recipients' single audits and notify program officials if there are any concerns. Department of Justice officials we interviewed stated that they might place special conditions on, or increase monitoring for, awards depending on the project's risk level. Similarly, officials at the Department of Energy stated that they could renegotiate the terms of the award, based on the outcome of audit information, to include monitoring that reflects a higher risk level, if needed.

What types of technical assistance did agencies provide to designated recipients prior to distributing funds?

Agency officials told us that they offered various types of technical assistance. All but one of the 18 agencies reported providing technical assistance to designated recipients prior to obligating funds. The U.S. Army Corps of Engineers did not provide technical assistance because the agency itself is the designated recipient that will execute the projects.

Similarly, the majority of nonfederal designated recipients in our sample (96 of the 146 nonfederal recipients) reported that they received technical assistance from the agency providing funds during the application process or prior to receiving the funds.¹¹ We categorized the forms and topics of technical assistance that recipients reported receiving from agencies and analyzed how frequently recipients reported receiving them. See figure 3.

Figure 3: Forms and Topics of Technical Assistance That Sampled Nonfederal Designated Recipients Reported Receiving from Agencies for Fiscal Year 2022 CPF/CDS Projects



Source: GAO analysis of designated recipient interview data. | GAO-24-106334

Accessible Data for Figure 3: Forms and Topics of Technical Assistance That Sampled Nonfederal Designated Recipients Reported Receiving from Agencies for Fiscal Year 2022 CPF/CDS Projects

| Category | Category member | Number of recipients reporting |
|--------------------------------|--------------------------------|--------------------------------|
| Forms of technical assistance | Trainings | 47 |
| Forms of technical assistance | Direct communications | 45 |
| Forms of technical assistance | Online resources | 9 |
| Topics of technical assistance | Application assistance | 29 |
| Topics of technical assistance | Funding process guidance | 25 |
| Topics of technical assistance | Assistance with online systems | 14 |
| Topics of technical assistance | Project-specific assistance | 13 |
| Topics of technical assistance | Other | 4 |

Source: GAO analysis of designated recipient interview data. | GAO-24-106334

Note: These data are based on a sample of 146 nonfederal projects that moved forward with Community Project Funding/Congressionally Directed Spending (CPF/CDS) funding. Designated recipients could report using more than one type of technical assistance.

Technical assistance can be particularly beneficial to recipients that are new to receiving federal funding from an agency. For an estimated 44 percent of nonfederal designated recipients, FY 2022 CPF/CDS funds were the first federal funds they had received from the awarding agency.¹²

Agencies reported providing technical assistance through the following:

- **Trainings.** Many agencies offered training such as preaward webinars. For example, Department of Housing and Urban Development officials said the agency offered a series of training webinars that included both introductory

and topic-specific (e.g., National Environmental Policy Act requirements) information.

- **Direct communication.** Most agencies engaged in direct communication with designated recipients to answer general inquiries, coordinate throughout the process, and collaborate with other entities. In some cases, agencies assigned a dedicated grant or program manager to provide technical assistance. For example, National Archives and Records Administration officials said their staff met with each recipient individually and provided written and oral guidance to questions. Department of Education officials said they had a dedicated electronic mailbox for recipients to send questions.
- **Online resources.** Many agencies provided online guidance documents and other resources. For example, Department of Health and Human Services officials reported creating a resource website specifically for CPF/CDS projects to house frequently asked questions and templates.

Agencies provided technical assistance that covered a range of topics.

- **Application assistance.** Most agencies assisted with completing application materials or other required paperwork. For example, Environmental Protection Agency officials said their regional offices worked with recipients' staff on their applications, including environmental review and procurement information.
- **Funding process guidance.** Most agencies provided guidance for navigating the funding requirements and the agencies' funding processes. For example, Department of Energy officials said they provided guidance to recipients, including on how to budget proposed costs and on the types of allowable costs.
- **Assistance with online systems.** Some agencies assisted with online systems, such as SAM.gov and agency payment management systems. For example, Department of the Interior and Department of Justice officials reported assisting recipients with the SAM.gov system, such as with issues related to registering for a Unique Entity Identifier.
- **Project-specific assistance.** Most agencies answered project-specific questions, such as questions about the scope of a project. For example, Department of Transportation officials reported providing assistance to recipients on a regular basis to ensure they understood topics such as project scope and construction safety.

In some cases, agencies noted that the technical assistance they offered to designated recipients for CPF/CDS projects was consistent with what the agency provided to recipients for other awards. Agencies also reported providing technical assistance once funds were awarded and disbursed. For example, agency officials said that some of the program officers at the Department of Commerce held kick-off meetings to describe award requirements and how to complete and submit progress reports.

How many projects had a documented plan to spend the funds?

Based on information reported by recipients in our sample, we estimate that 90 percent of all FY 2022 CPF/CDS projects had a documented plan to spend the funds.¹³ Some recipients that did not have a documented plan to spend the funds reported that they were still early in the process, such as in the design or planning stage of the project.

Recipients in our sample to which agencies reported having obligated funds submitted a documented plan to spend these funds at a higher rate than those to which funds had not yet been obligated. Specifically, of projects for which

agencies had obligated funds as of June 30, 2023, most recipients (117 of 126) submitted a documented plan to spend the funds, according to agency data. Half of the recipients for which funds had not yet been obligated had submitted a documented plan to spend the funds as of the same date (16 of 32).

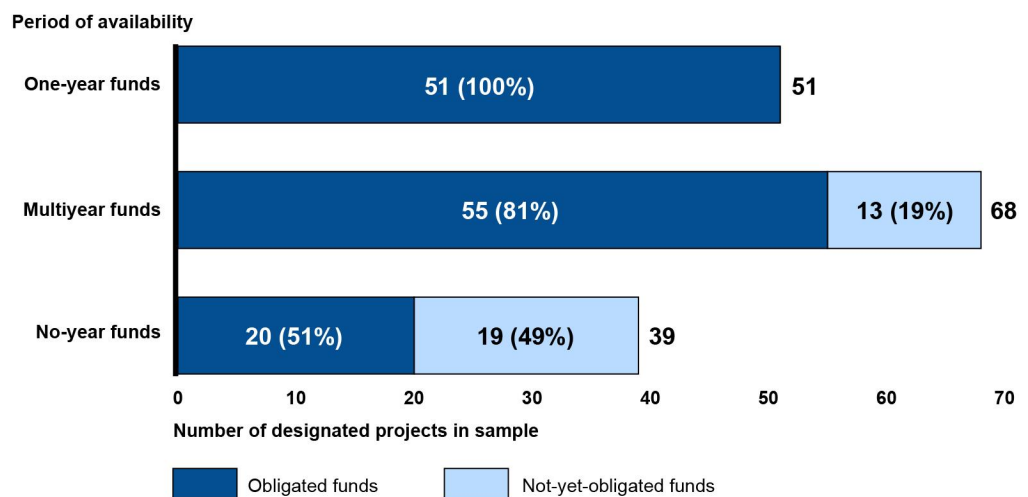
Further, we reviewed documents for one randomly selected project for each of the 18 agencies in our sample and found that officials from 16 agencies were able to provide us with a plan to spend the funds that recipients had submitted. These plans included documents such as budget narratives, standardized budget documents listing the line items of a budget, and a memo listing proposed project expenditures. Officials from the remaining two agencies said that the recipients had not yet submitted any documents. For example, U.S. Department of Agriculture officials said that one project had been delayed due to a natural disaster, and the recipient had not submitted any documents to the awarding agency. However, according to interviews with both recipients, both projects intend to move forward with FY 2022 CPF/CDS funding. Further, officials from both agencies said that applications and spending plans are required of all projects that move forward with funding before they can receive funds.

Although agency requirements for submitting documents vary, some agency officials noted that they require CPF/CDS recipients to submit the same types of documents as they require for other grantees, including a plan to spend the funds. For example, officials from the Department of Commerce’s National Institute of Standards and Technology stated that FY 2022 CPF/CDS recipients were required to submit a budget narrative and justification, and that this requirement was the same as for any competitive grant that the institute administers.¹⁴ Department of Commerce officials said that these documents must be submitted by recipients before they receive funds from the agency.

What is the status of agencies’ efforts to obligate funds to the designated projects?

Agency officials reported obligating at least some funds for 126 of the 158 sampled projects that were moving forward with CPF/CDS funding as of June 30, 2023.¹⁵ The extent to which agency officials reported obligating funds to designated projects in our sample varied based on the funds’ period of availability. Specifically, agency officials reported obligating funds to all the projects in our sample with a one-year period of availability (51 out of 51) compared to about half with a no-year period of availability (20 out of 39) as of June 30, 2023. See figure 4.

Figure 4: Status of Sampled Fiscal Year 2022 CPF/CDS Project Obligations by Period of Availability as of June 30, 2023



Source: GAO analysis of unaudited agency data. | GAO-24-106334

Accessible Data for Figure 4: Status of Sampled Fiscal Year 2022 CPF/CDS Project Obligations by Period of Availability as of June 30, 2023

| Period of availability | Obligated funds | Not-yet-obligated funds | Number of designated projects in sample |
|------------------------|-----------------|-------------------------|-----------------------------------------|
| One-year funds | 51 (100%) | | 51 |
| Multiyear funds | 55 (81%) | 13 (19%) | 68 |
| No-year funds | 20 (51%) | 19 (49%) | 39 |

Source: GAO analysis of unaudited agency data. | GAO-24-106334

Note: These data include all 158 projects from our sample that moved forward with Community Project Funding/Congressionally Directed Spending (CPF/CDS) funding.

Over half (10) of the 18 agencies reported obligating at least some funds to all of their projects in our sample that were moving forward with CPF/CDS funds by June 30, 2023. For four of these agencies, all of their projects in our sample had one-year funds (the Department of Education, the Department of Homeland Security, the Department of Health and Human Services, and the Small Business Administration). The other six agencies had projects with multiyear funds, no-year funds, or a combination of both.

What challenges affected agencies' ability to obligate funds?

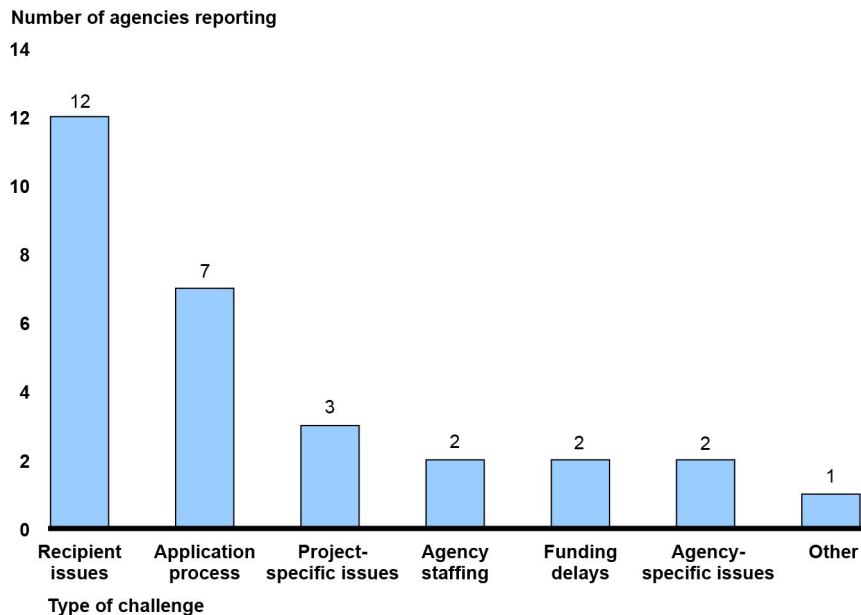
Most agencies (14 of 18) reported challenges that affected their ability to obligate funds, such as the following:¹⁶

- **Recipient issues.** Most agencies reported experiencing challenges with recipients' capacity or responsiveness, their familiarity or experience with the federal funding and application process, and online systems. For example, Department of the Interior officials reported experiencing some delays in processing a recipient's registration and application submission for one of their CPF/CDS projects, including delays with SAM.gov registration and the agency's system for grant payments.
- **Application process.** Many agencies stated that they faced challenges related to obtaining recipient applications, project documentation, or other requirements, and the learning curve associated with obligating CPF/CDS funds for the first time in more than 10 years. For example, Environmental Protection Agency officials stated that many designated recipients incorrectly believed that the agency would directly transfer CPF/CDS funds to them and that the agency did not require a formal application.
- **Project-specific issues.** Some agencies stated they faced project-specific challenges, such as lack of a clear project scope and project delays. For example, National Archives and Records Administration officials reported that one of the recipients thought that the funds could be awarded to a different entity to implement the project on the recipient's behalf. When it was determined that this would not be feasible, the recipient had to resubmit its application as the awardee and restructure the award.
- **Agency staffing.** Some agencies reported experiencing challenges with their staffing capacity, including limitations related to staffing shortages, hiring delays, staff training, and resource constraints. For example, Department of Commerce and Department of Homeland Security officials reported staffing limitations, such as hiring delays. Such delays made it difficult for the agencies to handle the additional workload associated with administering CPF/CDS funds, including the added oversight requirements for these projects, creating and managing a new process, and responding to outreach from Congress.

- **Funding delays.** Final appropriations for FY 2022 were not enacted until March 15, 2022—more than 5 months into the fiscal year. Some agencies reported that this delay created challenges. For example, the Small Business Administration reported that receiving funding late in the fiscal year held up designated recipients' online registrations in SAM.gov and their ability to obtain a Unique Entity Identifier.
- **Agency-specific issues.** Some agencies reported that they faced challenges specific to their agency. For example, Department of Defense officials reported that the Federal Acquisition Regulation applied to some of the CPF/CDS projects. For these projects, officials said they needed to award a contract and that it was difficult to find the right type of contract to ensure funds got to the designated recipient.

We categorized and analyzed the challenges that agency officials reported to determine how frequently agencies reported experiencing these types of challenges. See figure 5.

Figure 5: Types of Challenges Agencies Reported in Obligating Fiscal Year 2022 CPF/CDS Funds



Source: GAO analysis of agency interview data. | GAO-24-106334

Accessible Data for Figure 5: Types of Challenges Agencies Reported in Obligating Fiscal Year 2022 CPF/CDS Funds

| Type of challenge | Number of agencies reporting |
|-------------------------|------------------------------|
| Recipient issues | 12 |
| Application process | 7 |
| Project-specific issues | 3 |
| Agency staffing | 2 |
| Funding delays | 2 |
| Agency-specific issues | 2 |
| Other | 1 |

Source: GAO analysis of unaudited agency data. | GAO-24-106334

Note: These data are based on the 18 agencies that administered fiscal year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) funding. Agencies reported challenges based on the 158 projects in our sample that moved forward with funding and could report experiencing more than one type of challenge.

What is the status of recipients' efforts to spend funds as of June 30, 2023?

About half of the recipients in our sample (76 of 154) reported that they had begun spending FY 2022 CPF/CDS funds as of June 30, 2023.¹⁷ Four recipients did not respond to our questions about spending. The amount of funds spent varied by project (see table 2). The spending data we collected were from recipients' perspectives and may not align with agencies' outlay data.¹⁸

Table 2: Status of Sampled Fiscal Year 2022 CPF/CDS Projects' Funds Spent as of June 30, 2023

| Percentage of funding spent | Number of projects | Percentage of projects |
|-----------------------------|--------------------|------------------------|
| 100 | 14 | 9 |
| 50 – 99.9 | 20 | 13 |
| 0.1 – 49.9 | 42 | 27 |
| No funds spent | 78 | 51 |
| Total | 154 | 100 |

Source: Unaudited recipient reported data. | GAO-24-106334

Note: These data are based on the 158 projects in our sample that moved forward with Community Project Funding/Congressionally Directed Spending (CPF/CDS) funding, but do not include four projects that did not provide spending data.

The 14 projects that had spent 100 percent of their funds by June 30, 2023, include a medical center that purchased critical care beds, a community action program that purchased property for its food bank, and a university that used the funds for an endowment to support recruiting and retaining faculty in science and engineering.

All 18 agencies responsible for administering FY 2022 CPF/CDS funds had at least one project in our sample that had begun spending their CPF/CDS funding, according to recipient reported data. Eight agencies administered CPF/CDS funds to the 14 projects that had spent 100 percent of their funds. The Department of Education administered CPF/CDS funds to four projects in our sample that reported they spent 100 percent of their funds by June 30, 2023, the most of any agency. See figure 6 for the status of spending for illustrative examples of FY 2022 CPF/CFS projects.

Figure 6: Status of Funds Spent by Recipients for Examples of Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) Projects

Alabama State Port Authority / Department of Housing and Urban Development

According to representatives for the Alabama State Port Authority, the purpose of this project is to expand a container terminal to add container storage capacity and update a pier (pictured) to bring it up to current standards. As of September 2023, the project was undergoing planning and design, including ensuring compliance with the National Environmental Policy Act.

Period of availability: four-year funds

Percentage of funds spent on project: approximately 1% as of June 30, 2023.

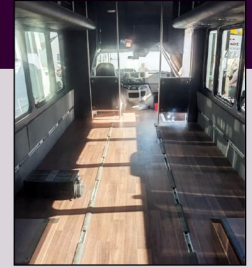


Valley Settlement, El Busesito Preschool Program / Department of Education

According to representatives from Valley Settlement, the purpose of this project is to expand the Busesito Program, a mobile bilingual preschool program serving three counties in Colorado, through the purchase and retrofit of three new mobile preschool buses. As of October 2023, the program had acquired three new buses and one of the buses was in the process of being retrofitted (pictured).

Period of availability: one-year funds

Percentage of funds spent on project: approximately 4% as of June 30, 2023.



SoutheastHealth Center of Stoddard / Department of Health and Human Services

According to representatives of the Missouri health center, the purpose of this project is to provide patients in a rural community with greater access to health care by acquiring new equipment and upgrading facilities. As of October 2023, the health center purchased a computed tomography (CT) machine (pictured), a CT generator, a crash cart, and a Magnetic Resonance Imaging (MRI) machine, among others.

Period of availability: one-year funds

Percentage of funds spent on project: approximately 26% as of June 30, 2023.



The Challenge Program / Small Business Administration

According to representatives from The Challenge Program in Delaware, the community project funding was used for a capital campaign to build a new workshop for their furniture-making social enterprise program. As of September 2023, the parts of the building (pictured) being funded with the FY 2022 CPF/CDS funds had been completed.

Period of availability: one-year funds

Percentage of funds spent on project: 100% as of June 30, 2023.



Source: GAO analysis of interviews with recipients (text); GAO (photos). | GAO-24-106334

Accessible Data for Figure 6: Status of Funds Spent by Recipients for Examples of Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) Projects

Alabama State Port Authority / Department of Housing and Urban Development

- According to representatives for the Alabama State Port Authority, the purpose of this project is to expand a container terminal to add container storage capacity and update a pier (pictured) to bring it up to current standards. As of September 2023, the project was undergoing planning and design, including ensuring compliance with the National Environmental Policy Act.
- Period of availability: four-year funds
- Percentage of funds spent on project: approximately 1% as of June 30, 2023.

Valley Settlement, El Busesito Preschool Program / Department of Education

- According to representatives from Valley Settlement, the purpose of this project is to expand the Busesito Program, a mobile bilingual preschool program serving three counties in Colorado, through the purchase and retrofit of three new mobile preschool buses. As of October 2023, the program had acquired three new buses and one of the buses was in the process of being retrofitted (pictured).

- Period of availability: one-year funds
- Percentage of funds spent on project: approximately 4% as of June 30, 2023.

SoutheastHealth Center of Stoddard / Department of Health and Human Services

- According to representatives of the Missouri health center, the purpose of this project is to provide patients in a rural community with greater access to health care by acquiring new equipment and upgrading facilities. As of October 2023, the health center purchased a computed tomography (CT) machine (pictured), a CT generator, a crash cart, and a Magnetic Resonance Imaging (MRI) machine, among others.
- Period of availability: one-year funds
- Percentage of funds spent on project: approximately 26% as of June 30, 2023.

The Challenge Program / Small Business Administration

- According to representatives from The Challenge Program in Delaware, the community project funding was used for a capital campaign to build a new workshop for their furniture-making social enterprise program. As of September 2023, the parts of the building (pictured) being funded with the FY 2022 CPF/CDS funds had been completed.
- Period of availability: one-year funds
- Percentage of funds spent on project: 100% as of June 30, 2023.

Source: GAO analysis of interviews with recipients (text); GAO (photos). | GAO-24-106334

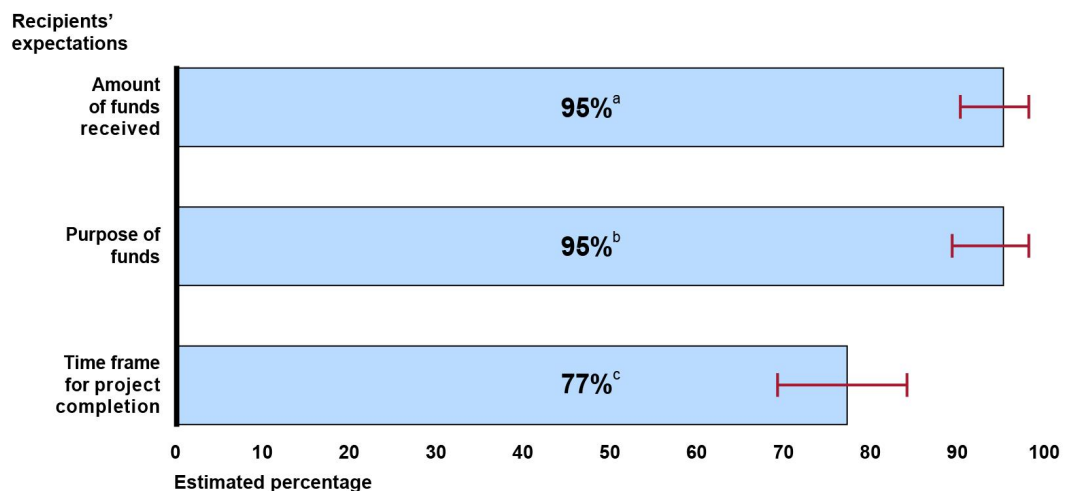
Note: In some instances, the figure uses the name of the recipient instead of the name of the project or uses a modified name of the project for readability purposes.

The percentage of funds spent on each project is reported as of June 30, 2023. Information about project status—reported as of either September or October 2023—is reported based on the date of our interviews with project representatives.

Did agencies make funds available to designated recipients in a manner consistent with recipients’ expectations?

We found that CPF/CDS funds were generally made available to designated recipients in an amount, purpose, and time frame consistent with their expectations. See figure 7.

Figure 7: Estimated Percentages of Total Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending Recipients for Which the Funds Met Recipients’ Expectations



Source: GAO analysis of recipient data. | GAO-24-106334

Accessible Data for Figure 7: Estimated Percentages of Total Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending Recipients for Which the Funds Met Recipients' Expectations

| Recipients' expectations | Estimated percentage |
|-----------------------------------|-----------------------------|
| Amount of funds received | 95 ^a |
| Purpose of funds | 95 ^b |
| Time frame for project completion | 77 ^c |

Source: GAO analysis of recipient data. | GAO-24-106334

We express our confidence in the precision of the particular sample's results as a 95 percent confidence interval. This interval is designed so that it would contain the actual population value for 95 percent of the samples that could have been drawn.

^aThe 95 percent confidence interval for this estimate is 90 to 98 percent.

^bThe 95 percent confidence interval for this estimate is 89 to 98 percent.

^cThe 95 percent confidence interval for this estimate is 69 to 84 percent.

Designated recipients in our sample provided the following information on why the funds were or were not made available in a manner consistent with their expectations:

- Amount of funds received.** Almost all recipients in our sample reported that the amount of funds aligned with their expectations (149 of 158 recipients). For example, some of the recipients said they received the full amount that they anticipated and that the funds covered key purchases needed for project completion. In contrast, recipients in our sample who reported that the amount of funds did not align with their expectations (three of 158 recipients) cited reasons such as potentially insufficient funding for project needs because of increased project costs due to inflation and not starting projects when planned. The remaining six recipients reported that they did not know if the amount of funds provided for completing the project aligned with their expectations or that the question was not applicable.
- Purpose of funds.** Almost all recipients in our sample reported that the purpose of funds described in the project agreement aligned with their expectations (150 of 158 recipients). For example, some of the recipients said the project descriptions were general enough to allow them flexibility to use the funds for their project as needed. In contrast, recipients in our sample who reported that the purpose of the funds did not align with their expectations (three of 158 recipients) cited challenges such as needing to work with agency contacts to clarify the allowable uses of the funds. The remaining five recipients reported that they did not know if the purpose of the funds identified in the project agreement aligned with their expectations or that the question was not applicable.
- Time frame for project completion.** Most recipients in our sample reported that the time frame for completion in the project agreement aligned with their expectations (126 of 158 recipients). For example, some of the recipients said that the process for receiving CPF/CDS funds was similar to their experiences receiving other federal grant funding and that the time frame aligned with their original or modified plans. Some recipients also shared that they received a no-cost extension from the agencies responsible for administering their funds to accommodate project delays and highlighted that agency staff were helpful with such requests. In contrast, recipients in our sample who reported that the time frame for project completion did not align with their expectations (11 of 158 recipients) cited issues such as project-specific delays, negative effects of the COVID-19 pandemic, and lengthy processing times for applications and other requirements, such as environmental compliance. The remaining 21 recipients reported that they did

not know if the time frame identified in the project agreement aligned with their expectations or that the question was not applicable.

What challenges affected designated recipients' ability to receive and implement funds?

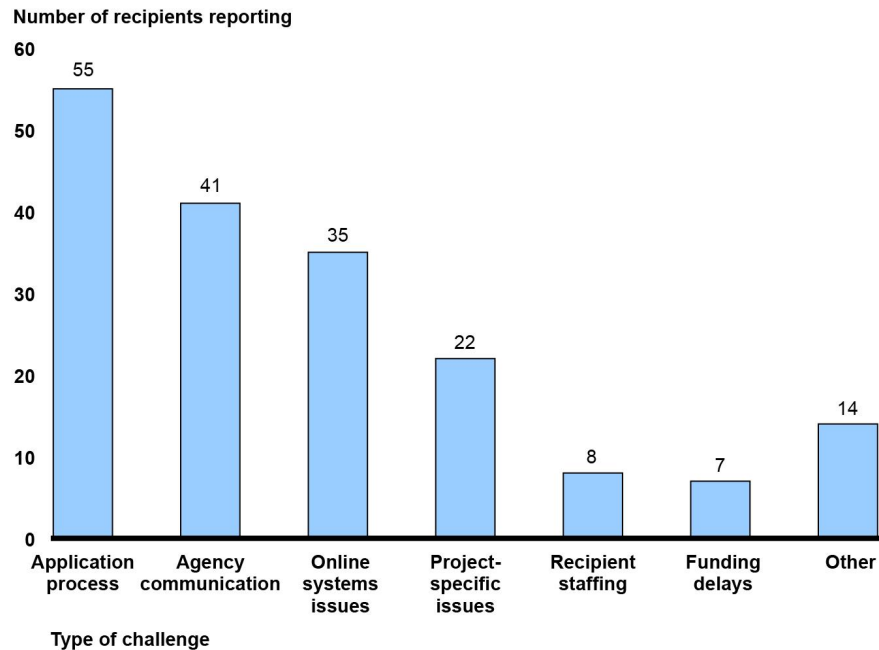
Most designated recipients in our sample (107 of 158 recipients) reported that they faced challenges completing the steps necessary to receive and implement the funds. These steps could include those required by the agency administering the funds.

Designated recipients reported several challenges that affected their ability to receive and implement CPF/CDS funds, such as the following:

- **Application process.** Some recipients reported experiencing challenges navigating agency processes for receiving the funds, problems with the environmental review process, discrepancies between state and federal requirements, and permitting issues. For example, one designated recipient stated that its project required an analysis of the project site to address ground contamination. The agency administering the funds took approximately 6 months to review a revision to their environmental assessment, which delayed the project, according to the recipient.
- **Agency communication.** Some recipients stated they faced challenges such as problems contacting agency staff, lack of updates on their application status, and insufficient guidance on how recipients may use CPF/CDS funds. For example, one designated recipient stated that agency officials did not respond to phone calls and that their emails were directed to a general inbox, making it difficult to connect with agency staff. Additionally, another designated recipient reported needing to reach out to congressional contacts for assistance with agency communications.
- **Online systems issues.** Some recipients reported experiencing challenges with the SAM.gov online system—including delays in obtaining a Unique Entity Identifier—and agency-specific online systems. For example, one designated recipient reported having difficulties with three systems: registering its organization in SAM.gov, technical challenges with an agency-specific online reporting portal, and difficulties processing monetary drawdowns in an agency-specific payment system.
- **Project-specific issues.** Some recipients stated they faced challenges related to project costs that exceeded the planned budget or increases in project costs due to external factors (e.g., inflation), problems identifying a clear scope, and changes in design plans. For example, one designated recipient said it had to find new project locations after the first site failed environmental assessments.
- **Recipient staffing.** Some recipients reported facing staffing challenges due to a lack of staff and workload issues. For example, one designated recipient said its organization only had two staff members, which made it challenging to meet federal reporting requirements and move the funding process forward.
- **Funding delays.** Some recipients reported experiencing challenges with agency delays in disbursing funds and other issues with the funding process. For example, one recipient shared that it had been over a year since it found out it was designated CPF/CDS funds, but the agency still had not made the funds available.

We categorized and analyzed the challenges that designated recipients reported to determine how frequently they reported experiencing specific types of challenges. See figure 8.

Figure 8: Types of Challenges That Sampled Designated Recipients Reported in Receiving and Implementing Fiscal Year 2022 CPF/CDS Funds, as of June 30, 2023



Source: GAO analysis of designated recipient interviews. | GAO-24-106334

Accessible Data for Figure 8: Types of Challenges That Sampled Designated Recipients Reported in Receiving and Implementing Fiscal Year 2022 CPF/CDS Funds, as of June 30, 2023

| Type of challenge | Number of recipients reporting |
|-------------------------|--------------------------------|
| Application process | 55 |
| Agency communication | 41 |
| Online system issues | 35 |
| Project-specific issues | 22 |
| Recipient staffing | 8 |
| Funding delays | 7 |
| Other | 14 |

Source: GAO analysis of designated recipient interviews. | GAO-24-106334

Note: These data are based on the 158 projects in our sample that moved forward with Community Project Funding/Congressionally Directed Spending (CPF/CDS) funding. Designated recipients could report experiencing more than one type of challenge.

FY 2022 was the first time in over 10 years that agencies administered provisions such as CPF/CDS that designate a certain amount of funds for particular recipients at the request of specific members of Congress. Some agency officials reported that they incorporated lessons learned from the FY 2022 CPF/CDS funding process and made changes in their planning and execution to address these challenges in subsequent fiscal years. For example, the Department of Education documented challenges reported by applicants with little to no experience applying for federal funds and created a tip sheet for congressional committees to provide to FY 2023 recipients. Additionally, the Department of Commerce prioritized meeting with designated recipients early in the FY 2023 CPF/CDS process to explain which information would be needed in the applications. We will be looking at these types of issues as part of future oversight of CPF/CDS funds.

We also asked designated recipients about their experiences with cost sharing or matching funds—i.e., the portion of project costs not paid by federal funds or contributions—for FY 2022 projects.¹⁹ For certain federal awards, cost sharing can be required by law or regulation. Designated recipients for 29 projects said matching funds were required, and six of these recipients reported facing challenges in obtaining the funds.

In some cases, agencies waived or reduced matching requirements for FY 2022 designated projects. For example:

- Officials from the Environmental Protection Agency said they waived matching funds requirements for two FY 2022 projects based on quantitative criteria on socioeconomic and income characteristics of the communities served by the projects.
- Officials from the Department of Homeland Security said that in some cases they reduced matching requirements for FY 2022 projects that were located in a small, impoverished community.
- Officials from the Department of Energy said some offices reduced cost share requirements for certain types of activities for which the Secretary determined the reduction to be necessary and appropriate. Department of Energy officials told us that several FY 2022 CPF/CDS recipients would not otherwise have been able to accept the federal funding because they were not able to meet the 50 percent cost share requirement to which these projects would normally have been subject.

How are agencies overseeing project implementation?

We found that agencies intend to conduct oversight for all but one project in our sample that moved forward with funding. Department of Transportation officials told us they do not plan to conduct oversight for this one project because they have an agreement with a state entity to conduct project oversight. Based on our sample, we estimate that agencies intend to conduct oversight for about 99 percent of all FY 2022 CPF/CDS projects before they are completed.²⁰

We also estimate that agencies conducted oversight activities for about 58 percent of all FY 2022 CPF/CDS projects with obligated funds as of December 31, 2023.²¹ Oversight activities include requesting and reviewing interim performance reports, financial progress reports, and final project reports. However, agencies had not yet conducted oversight activities for some projects in our sample. For example, Environmental Protection Agency officials said they had not conducted oversight activities for projects that had not yet begun.

Officials from most agencies stated that they require interim reports that indicate how funds are being spent in accordance with recipients' spending plans, and officials from almost all agencies stated that they require final reports that indicate this information. As of December 31, 2023, 17 agencies reported receiving interim reports for 67 of the 126 projects in our sample with obligated funds. The U.S. Army Corps of Engineers did not report receiving interim reports for their two projects in our sample because the agency itself is the designated recipient of the funds to execute specific projects. In addition, as of December 31, 2023, agencies reported receiving final reports for 11 of the 126 projects in our sample with obligated funds. Agencies will continue to collect interim and final reports throughout project progress. Final reports are generally due 120 days after the project end date, according to officials from several agencies.

To assess the types of documents that designated recipients submitted to agencies for oversight purposes, we reviewed performance and progress reports for one randomly selected project for each of the 18 agencies in our sample. At the time of our analysis, we found that nine of the 18 recipients submitted interim

reports to agencies that included information such as the project's accomplishments based on performance measures, impacts or outputs of the CPF/CDS funds, and activities completed to help achieve projects' goals and objectives. The documents were provided to agencies in the form of periodic reports (e.g., annual, semiannual, quarterly), standard performance reports, and financial reports. Agencies will require recipients for eight of the remaining nine projects to submit these documents as the projects progress. As described above, the U.S. Army Corps of Engineers does not require this documentation. None of the recipients for the 18 projects we reviewed had submitted final reports at the time of our analysis.

Officials from several agencies noted that their oversight requirements for CPF/CDS projects are the same as those for their other grants. These include requirements that generally apply to all federal grants whether or not they are competitively awarded. For example, according to the Office of Management and Budget guidance for federal awards,²² an awarding agency must require recipients to report data for the performance goals and objectives of a grant award.²³

Agencies' Offices of Inspector General may also conduct audits of the agencies' implementation of CPF/CDS projects. At the time of our review, officials from one of 18 agencies were aware of oversight activities conducted by their Office of Inspector General that were specific to their FY 2022 CPF/CDS projects. Specifically, Environmental Protection Agency officials told us that the agency's Office of Inspector General is conducting an audit of the agency's award of drinking water and clean water CPF/CDS grants, which includes grants from FY 2022 and FY 2023. Department of Energy officials also told us the agency's Office of Inspector General provided general oversight and training on fraud, waste, and abuse, but these were not specific to FY 2022 CPF/CDS projects.

Agency Comments

We provided a draft of this report to the 18 agencies that were appropriated funds through CPF/CDS provisions for fiscal year 2022 for review and comment. In its written comments, the Department of Agriculture generally agreed with the facts presented in the report. The Departments of Energy and the Interior provided technical comments, which we incorporated as appropriate. The remaining 15 agencies did not have any comments.

How GAO Did This Study

To identify our sample projects, we selected the highest dollar value projects from each agency, recipient type, and region. We then selected a random stratified sample of CPF/CDS projects with a range of different periods of availability. We overweighted projects with a shorter period of availability (1 and 2 years) so that our sample would include projects that were more likely to have had funds obligated and to have begun spending funds. The full sample contained 162 projects, and the amount of funds designated for individual projects ranged from \$40,000 to over \$130 million.

We conducted interviews with recipients associated with the 158 projects in our sample that were moving forward with FY 2022 CPF/CDS funding. The interviews consisted of both closed- and open-ended questions, covering such topics as project purpose, challenges experienced with receiving funds, and the status of efforts to spend funds. We used a structured interview approach to ensure uniformity in the interview experience across projects.

We developed an interview protocol that we first pretested with three recipients to ensure that the questions were clear, terms were used appropriately, and questions were answerable. In addition, before final deployment, we conducted usability testing with two GAO interviewers to ensure the instrument was easy to

administer and navigate. After the first several interviews, we made edits to our interview questions for clarity. We made additional rounds of minor modifications when it was clear that revisions would allow recipients to answer our questions more accurately. The recipient interviews took place between September 2023 and January 2024.

Most of the interviews were conducted virtually using the online survey software Qualtrics. We conducted 29 interviews in person in 23 states. We selected the recipients for in-person interviews by considering factors such as diversity in geographic location, the number of agencies represented, and whether recipients' funds had been obligated or outlaid.²⁴ Our selection process was designed to increase the likelihood that we would be able to observe in person progress on projects. These in-person interviews were conducted by GAO staff who work in relatively close proximity to project locations, minimizing the need for additional resources to travel to the locations.

In addition to the recipient interviews, we conducted semistructured interviews with all 18 agencies, including subagencies when appropriate, to gather information regarding agency perspectives. We covered topics such as factors that affected the agency's ability to work with recipients and agency oversight activities. We also requested data from the agencies on obligations and oversight for each project in our sample. We reviewed these data for errors and inconsistencies and followed up with the agencies regarding any issues.

We used the results of our recipient interviews and the data we collected from agencies to calculate the statistical estimates listed in appendix I. The estimates apply to projects moving forward with FY 2022 CPF/CDS funding, which represent a subset of the 4,963 CPF/CDS projects from which we selected our sample. In some instances, our generalizable estimates apply to subpopulations such as projects with nonfederal recipients or projects with obligated funds.

Using the information we collected through our interviews, we compared how recipients in our sample described their stated project purpose with the project or recipient description in the FY 2022 JES. Further, we conducted a content analysis of selected qualitative responses provided by agency officials and recipients. We reviewed these responses to categorize and code (1) technical assistance that agencies provided and recipients used prior to receiving funds, and (2) common challenges that agencies and recipients experienced related to the CPF/CDS funding process.

In addition, we requested project documents from one randomly selected project for each of the 18 agencies in our sample. For these projects, we specifically requested that agencies provide documents such as recipients' spending plans, grant agreements, and other related information to find examples of the types of documents that recipients submitted.

We conducted this performance audit from October 2022 to September 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable Patty Murray
Chair
The Honorable Susan Collins
Vice Chair
Committee on Appropriations

United States Senate

The Honorable Chris Van Hollen
Chair
The Honorable Bill Hagerty
Ranking Member
Subcommittee on Financial Services and General Government
Committee on Appropriations
United States Senate

The Honorable Jack Reed
Chair
The Honorable Deb Fischer
Ranking Member
Subcommittee on Legislative Branch
Committee on Appropriations
United States Senate

The Honorable Tom Cole
Chairman
The Honorable Rosa DeLauro
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable David Joyce
Chairman
The Honorable Steny Hoyer
Ranking Member
Subcommittee on Financial Services and General Government
Committee on Appropriations
House of Representatives

The Honorable David Valadao
Chairman
The Honorable Adriano Espaillat
Ranking Member
Subcommittee on Legislative Branch
Committee on Appropriations
House of Representatives

We are sending copies of this report to the appropriate congressional committees and the 18 agencies that were appropriated funds through Community Project Funding/Congressionally Directed Spending provisions for fiscal year 2022, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

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Appendix I: Generalizable Estimates with Associated Confidence Intervals

Table 3 lists the generalizable estimates with confidence intervals that we calculated for the full population of fiscal year (FY) 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) funded projects that were moving forward with funding.

Table 3: Generalizable Estimates with Associated Confidence Intervals

| Question | Response | Estimated percentage of fiscal year 2022 CPF/CDS population | 95 percent confidence interval | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------|--------------------------------|-------------|
| | | | Lower bound | Upper bound |
| Did the project purpose generally align with the description stated in the JES? | Yes | 100.0 | 97.3 | 100.0 |
| For nonfederal projects, did the recipient's organization previously receive federal funds from the agency that is currently providing funds? | No | 44.0 | 34.7 | 53.7 |
| Did the recipient have a documented plan to spend the funds? | Yes | 90.2 | 83.5 | 94.8 |
| Did the amount of funds provided for completing this project align with the recipient's expectations? | Yes | 95.4 | 90.3 | 98.3 |
| Did the purpose of the funds identified in the agreement for this project align with the recipients' expectations when they requested the funds? | Yes | 95.0 | 89.4 | 98.1 |
| Did the time frame identified in the agreement for project completion align with the recipients' expectations? | Yes | 76.9 | 68.7 | 83.8 |
| Did the agency conduct oversight activities for obligated projects, such as confirming funds were spent in accordance with relevant spending plans, as of December 31, 2023? | Yes | 57.7 | 48.6 | 66.4 |
| Does the agency plan to conduct oversight activities for CPF/CDS projects, such as confirming funds were spent in accordance with relevant spending plans, as of December 31, 2023? | Yes | 99.1 | 95.2 | 100.0 |

Source: Unaudited agency and recipient reported data. | GAO-24-106334

Note: The table presents the generalized estimates from our sample of fiscal year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) projects that moved forward with funding. The sample is only one of a large number of samples that might have been drawn. Since each sample could have provided different estimates, we express our confidence in the precision of the particular sample's results as a 95 percent confidence interval. This interval is designed so that it would contain the actual population value for 95 percent of the samples that could have been drawn. We conducted our interviews with recipients between September 2023 and January 2024.

Appendix II: Sampled Fiscal Year 2022 Projects

Table 4 lists the 162 projects in our sample of fiscal year 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) funded projects, including recipient information and the location listed in the joint explanatory statement, by awarding agency.

Table 4: Sampled Fiscal Year 2022 Projects

| Category | Project/recipient | Location |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Department of Commerce | Core Testing Facility for Graphene and Graphene-Like Materials, The University of Mississippi | MS |
| Department of Commerce | CREATE Resilience Research and Community Learning Hub, The Nurture Nature Center | PA |
| Department of Commerce | Cyber Security Center, Emporia State University | KS |
| Department of Commerce | High-performance Computing Drug Discovery Initiative, University at Buffalo | NY |
| Department of Commerce | I-79 Technology Corridor Consortium, High Technology Foundation | WV |
| Department of Commerce | Renovation and expansion of research facilities, University of South Alabama College of Medicine | AL |
| Department of Commerce | Texas State University Meadows Center Climate Change Impact on Water Initiative, Texas State University | TX |
| Department of Defense | Aircraft Maintenance Hangar | SC |
| Department of Defense | Assessing and Tracking Tactical Forces Initiative, The University of North Carolina at Chapel Hill, Chapel Hill, NC | NC |
| Department of Defense | Composite ASE Vehicle Maintenance Facility | CT |
| Department of Defense | Deployment Processing Center: Planning and Design | NM |
| Department of Defense | Electrical Distribution Modernization | HI |
| Department of Defense | Entrance Road and Gate Complex: Cost to Complete | LA |
| Department of Defense | MQ-9 Formal Training Unit Operations Facility | NM |
| Department of Defense | The Discovery Center at Water's Edge, APG Centennial Celebration Association, Belcamp, MD | MD |
| Department of Defense | Wellfield Expansion Resilience Project | NY |
| Department of Education | Achievable Dream, Newport News, VA for extended learning and whole child supports | VA |
| Department of Education | An Achievable Dream Certified Academy at Highland Springs Elementary, Highland Springs, VA for student wrap-around services and supports | VA |
| Department of Education | Boys & Girls Clubs of Maui, HI, for out-of-school academic support, critical needs resources, and youth development programming | HI |
| Department of Education | Christina School District, DE, to expand implementation of the AVID program and improve college readiness of students | DE |
| Department of Education | Coahoma Community College, MS, for a writing skills program | MS |

| Category | Project/recipient | Location |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Department of Education | Community Bridges, Silver Spring, MD for academic enrichment and wrap-around services | MD |
| Department of Education | Holocaust Memorial Center, Farmington Hills, MI for Holocaust education and teacher training | MI |
| Department of Education | Latino Network, OR, for early childhood education | OR |
| Department of Education | Livermore Valley Joint Unified School District, Livermore, CA for a community and parent engagement program | CA |
| Department of Education | Oasis International, RI, for education support and leadership development training | RI |
| Department of Education | Santa Clarita Community College District (College of the Canyons), Santa Clarita, CA for equipment for the advanced technology center | CA |
| Department of Education | The Curators of the University of Missouri, MO, for a permanent endowment fund to support the recruitment and retention of exceptional faculty in precision health care | MO |
| Department of Education | The University of Alabama at Tuscaloosa, AL, for a permanent endowment fund to support the recruitment and retention of exceptional faculty in science and engineering | AL |
| Department of Education | University of Texas at Dallas, Richardson, TX for a study related to the impact of COVID-19 on postsecondary students | TX |
| Department of Education | Valley Settlement, CO, for acquisition and retrofit of buses for the El Busesito Preschool Program | CO |
| Department of Energy | FEED Study for the implementation of a Carbon Capture and Sequestration System, Louisiana Department of Economic Development | LA |
| Department of Energy | Off-Grid residential solar project on the Navajo Nation, Navajo Tribal Utility Authority | NM |
| Department of Health and Human Services | Ashley, Inc., Havre de Grace, MD for a substance use treatment program partnership to identify, implement, and broadly disseminate new forms of SUD treatment targeted to underserved populations | MD |
| Department of Health and Human Services | Capstone Rural Health Center, Parrish, AL for facilities | AL |
| Department of Health and Human Services | Childrens Service Society of Wisconsin, WI, to expand access to school-based mental and behavioral health care | WI |
| Department of Health and Human Services | El Centro de Corazon, Houston, TX for facilities and construction | TX |
| Department of Health and Human Services | Genesee Intermediate School District, MI, for nursing workforce development and training | MI |
| Department of Health and Human Services | Habilitative Systems, Inc., Chicago, IL for facilities and equipment and for an electronic health records initiative | IL |
| Department of Health and Human Services | Hackensack Meridian School of Medicine, Nutley, NJ for facilities and equipment | NJ |
| Department of Health and Human Services | Hurley Medical Center, Flint, MI for purchase of equipment | MI |

| Category | Project/recipient | Location |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------|
| Department of Health and Human Services | Jamaica Hospital Medical Center, Richmond Hill, NY for facilities and equipment | NY |
| Department of Health and Human Services | Maui Economic Opportunity, Inc., Wailuku, HI for alcohol and tobacco prevention activities for youth | HI |
| Department of Health and Human Services | OSF St. Joseph Medical Center, Bloomington, IL for facilities and equipment | IL |
| Department of Health and Human Services | Pillars Community Health, IL, for a telehealth initiative and equipment | IL |
| Department of Health and Human Services | Rosecrance, Inc, Freeport, IL for a behavioral health outpatient clinic | IL |
| Department of Health and Human Services | SoutheastHealth Center of Stoddard County, MO, for facilities and equipment | MO |
| Department of Health and Human Services | St. Joseph Hospital, ME, for facilities and equipment | ME |
| Department of Health and Human Services | Star Community Health, Inc., PA, for equipment | PA |
| Department of Health and Human Services | The Curators of the University of Missouri, MO, for facilities and equipment | MO |
| Department of Health and Human Services | Touro University California, Vallejo, CA for facilities and equipment | CA |
| Department of Health and Human Services | UAB Heersink School of Medicine, AL, for facilities and equipment | AL |
| Department of Health and Human Services | United Way of the Crossroads, Victoria, TX for a rural health initiative | TX |
| Department of Health and Human Services | Village of Dwight, Dwight, IL for equipment | IL |
| Department of Health and Human Services | Whidbey Health, WA, for facilities and equipment | WA |
| Department of Health and Human Services | White Memorial Medical Center, Los Angeles, CA for facilities and equipment | CA |
| Department of Health and Human Services | WINGS Program Inc., Rolling Meadows, IL for facilities and equipment | IL |
| Department of Homeland Security | Aberdeen-Hoquiam Flood Protection Project, City of Hoquiam | WA |
| Department of Homeland Security | East 132nd Street Pier Park Waterfront Plan, The Resilience, Education, Training, and Innovation (RETI) Center | NY |
| Department of Homeland Security | Hazardous Tree Removal Mitigation Project, City of Poway, Public Works Department | CA |
| Department of Homeland Security | Lake Lenape Dam Flood Mitigation, Atlantic County Improvement Authority | NJ |
| Department of Homeland Security | Pinal County AZ EOC, Pinal County | AZ |
| Department of Homeland Security | Replacement of Bridge No. 02100 at Route 154 over Bible Rock Brook, Connecticut Department of Transportation | CT |
| Department of Homeland Security | Somerset Emergency Dam Improvements, Town of Somerset | MA |
| Department of Housing and Urban Development | Alabama State Port Authority Facilities and Improvements, Alabama State Port Authority | AL |
| Department of Housing and Urban Development | Anderson Hotel Affordable Housing Preservation, Housing Authority of San Luis Obispo | CA |
| Department of Housing and Urban Development | Auburn Public Safety Building, City of Auburn | ME |
| Department of Housing and Urban Development | Bellflower Constitution Park Revitalization, City of Bellflower | CA |

| Category | Project/recipient | Location |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Department of Housing and Urban Development | Bellport Bay Infrastructure Improvements, Incorporated Village of Bellport | NY |
| Department of Housing and Urban Development | Building Improvements for Cultural Placekeeper, Neighborhood-Serving Nonprofits, Mission Economic Development Agency | CA |
| Department of Housing and Urban Development | City and County of Honolulu - Affordable Housing for Abused Women and their Children Project, City and County of Honolulu | HI |
| Department of Housing and Urban Development | City Center Business Improvement District - Opportunity Zone, Charleston Urban Renewal Authority | WV |
| Department of Housing and Urban Development | City of Tucson Dunbar Pavilion/Dunbar School Rehabilitation Project, City of Tucson | AZ |
| Department of Housing and Urban Development | Columbus Urban League Entrepreneur Center, Columbus Urban League | OH |
| Department of Housing and Urban Development | Community Watershed Education and Freshwater Mussel Hatchery, John Bartram Association (dba Bartram's Garden) | PA |
| Department of Housing and Urban Development | Covenant House California Safe Haven Emergency Housing Expansion Completion, Covenant House California | CA |
| Department of Housing and Urban Development | East Millinocket Industrial Complex Redevelopment, Town of East Millinocket | ME |
| Department of Housing and Urban Development | Facility Improvements to Address Public Health Concerns, Flynn Center for the Performing Arts, Ltd. | VT |
| Department of Housing and Urban Development | Flint Home Improvement Fund, Genesee County Habitat for Humanity | MI |
| Department of Housing and Urban Development | Framing the Future: construction of a new domestic violence shelter, New Hope, Inc. | MA |
| Department of Housing and Urban Development | Gillespie Downtown Streetscape, City of Gillespie | IL |
| Department of Housing and Urban Development | Greylock Glen Outdoor Center, Town of Adams | MA |
| Department of Housing and Urban Development | Hart Park City of Orange, City of Orange | CA |
| Department of Housing and Urban Development | King's Ridge permanent, supportive housing, CASA | NC |
| Department of Housing and Urban Development | Little Egg Harbor Township Recreation Complex Field Rehabilitation, Little Egg Harbor Township | NJ |
| Department of Housing and Urban Development | New Cassel Community Building Renovation Project, Town of North Hempstead | NY |
| Department of Housing and Urban Development | New Life Interim Housing Renovation, Good News Partners | IL |
| Department of Housing and Urban Development | Patuxent Commons Affordable Housing Development, Mission First Housing Development Corporation | MD |
| Department of Housing and Urban Development | Rehabilitation of San Lorenzo Community Facility of the Boys & Girls Clubs of Puerto Rico, Boys & Girls Clubs of Puerto Rico | PR |
| Department of Housing and Urban Development | Rosemont Blue Line Redevelopment Project, Cook County Bureau of Asset Management | IL |
| Department of Housing and Urban Development | South Raleigh Heritage Walk, City of Raleigh | NC |

| Category | Project/recipient | Location |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Department of Housing and Urban Development | The Carson Cottle Center, Mat-Su Youth Housing (MYHouse) | AK |
| Department of Housing and Urban Development | The Food Bank of Western Massachusetts Distribution Center and Headquarters, The Food Bank of Western Massachusetts, Inc. | MA |
| Department of Housing and Urban Development | The Hill Y in Westminster, MD--Safety and Accessibility Facility Updates, The YMCA of Central Maryland | MD |
| Department of Housing and Urban Development | West Grove Borough sewer collection system upgrades, Borough of West Grove | PA |
| Department of Justice | Eastern Shore of Virginia's Regional Public Safety Radio Communications System, County of Northampton | VA |
| Department of Justice | Marion County Prosecutor's Office Second Chance Workshops, Marion County Prosecutors Office | IN |
| Department of Justice | Pinellas County Intercept Unit, Pinellas County Justice Center | FL |
| Department of Labor | California Workforce Association Foundation, CA, for a youth apprenticeship initiative | CA |
| Department of Labor | Hannaford Regional Technical School District, VT, for a high-tech manufacturing workforce development program | VT |
| Department of Labor | Hire Heroes USA, Alpharetta, GA, for a career transition program | GA |
| Department of Labor | Jewish Vocational and Career Counseling Service, CA, for an IT training program | CA |
| Department of Labor | Portland Opportunities Industrialization Center, OR, for career training and placement services | OR |
| Department of Labor | Prince Georges County Office of Human Resources Management, Largo, MD for a job training program | MD |
| Department of Labor | Providence Preservation Society, RI, for workforce training. | RI |
| Department of Labor | Urban League of Hillsborough County, Inc., Tampa, FL for pre-apprenticeships and paid internship programs, including supportive services | FL |
| Department of Labor | Vermont Wood Works Council, VT, for a workforce development program | VT |
| Department of Labor | West Virginia Rural Water Association, WV, for workforce development and apprenticeship activities | WV |
| Department of Labor | World Arts Focus, Inc. dba Joes Movement Emporium, MD, for the CreativeWorks job training program | MD |
| Department of the Interior | Lewis and Clark Rural Water System, IA, MN, SD, Bureau of Reclamation | SD |
| Department of the Interior | National Underground Railroad Freedom Center for Collections Preservation, Historic Preservation Fund | OH |
| Department of Transportation | Annandale Highway 24 and Hemlock Intersection | MN |
| Department of Transportation | Borough of Bernardsville Boylan Terrane Neighborhood Pedestrian Connection | NJ |

| Category | Project/recipient | Location |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Department of Transportation | Chicago Transit Authority 103rd St. Garage Electric Bus Implementation Project, Chicago Transit Authority | IL |
| Department of Transportation | Expansion of the Ypsilanti Transit Center, Ann Arbor Area Transportation Authority | MI |
| Department of Transportation | Henderson Boulevard Connection | RI |
| Department of Transportation | Johnstown Airport (JST) Intermodal Connector Road, Hangar, Building Improvements, and Apron Development | PA |
| Department of Transportation | Long Beach Zero-Emission Bus Replacement Project, Long Beach Public Transportation Company | CA |
| Department of Transportation | Mason Street Bridge | NH |
| Department of Transportation | Mobile Downtown Airport (BFM) Planning and Design Related to Airfield and Terminal Improvements, Reconstruct Apron, Construct New Terminal, Construct Terminal Access and Perimeter Roads, Make Other Airfield Improvements, Remove Obstructions, and Acquire New Airport Rescue and Firefighting Equipment | AL |
| Department of Transportation | Newport Airport (2B3) Runway Resurfacing | NH |
| Department of Transportation | North Sioux City Northshore Drive Realignment Project | SD |
| Department of Transportation | Pennsylvania Avenue Widening Project, Beaumont | CA |
| Department of Transportation | Route 218 Suitland Road Improvements | MD |
| Department of Transportation | Southport Levee Recreation Trail | CA |
| Department of Transportation | Valley Metro Electric Bus Demonstration, City of Phoenix | AZ |
| Department of Transportation | Yakima Air Terminal-McAllister Field (YKM) | WA |
| Environmental Protection Agency | Borough of Stanhope for Water Main Replacements | NJ |
| Environmental Protection Agency | City of Downey for Well Remediation Project | CA |
| Environmental Protection Agency | City of Dufur for Wastewater Treatment Expansion Project | OR |
| Environmental Protection Agency | City of Ravenswood for Pump Station Improvements | WV |
| Environmental Protection Agency | City of Rochester for Water Reclamation Plant Upgrade | MN |
| Environmental Protection Agency | City of Weirton for Water Treatment Capacity Project | WV |
| Environmental Protection Agency | Martin County for Water Distribution System Improvements | NC |
| Environmental Protection Agency | Metropolitan Water Reclamation District of Greater Chicago for Local Sanitary Sewer Project | IL |
| Environmental Protection Agency | The City of College Place for a wastewater treatment project | WA |
| Environmental Protection Agency | Town of Hull for Pump Station 9 Replacement | MA |
| Environmental Protection Agency | Town of North Providence for Stormwater Improvements | RI |
| General Services Administration | Dennis DiConcini Land Port of Entry Feasibility Study, General Services Administration | AZ |

| Category | Project/recipient | Location |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| General Services Administration | South State Street Properties, Everett McKinley Dirksen United States Courthouse, Chicago, IL | IL |
| General Services Administration | National Aeronautics and Space Administration | |
| General Services Administration | Aerospace Systems and Technology Development, Louisiana State University, National Center for Advanced Manufacturing | LA |
| General Services Administration | National Archives and Records Administration | |
| General Services Administration | Telling New Jersey's Untold Stories, New Jersey State Library, Trenton, NJ | NJ |
| General Services Administration | Ulysses S. Grant Presidential Library, Mississippi State University, Starkville, MS | MS |
| Small Business Administration | Blue Economy Incubator, Economic Development Alliance of Lincoln County, Newport, OR | OR |
| Small Business Administration | Bowie Business Innovation Centers Center of Excellence for 8(a) Government Contracting, Bowie Business Innovation Center, Bowie, MD | MD |
| Small Business Administration | Manufacturing and Training Facility for Furniture Making, The Challenge Program, Wilmington, DE | DE |
| Small Business Administration | NEON Food Entrepreneur Incubation Center, Northside Economic Opportunity Network (NEON), Minneapolis, MN | MN |
| Small Business Administration | Outdoor Industry Softlines Prototyping Textiles Lab at the New River Gorge Regional Development Authority, New River Gorge Regional Development Authority, Beckley, WV | WV |
| Small Business Administration | Social Enterprise Greenhouse, Social Enterprise Greenhouse, Providence, RI | RI |
| Small Business Administration | University of Maryland, College Park-Maryland Economic Opportunity Center, University of Maryland, College Park, MD | MD |
| U.S. Army Corps of Engineers | Hamilton Airfield Wetlands Restoration, CA, U.S. Army Corps of Engineers | CA |
| U.S. Army Corps of Engineers | Upper Mississippi River - Illinois WW System, IL, IA, MN, MO & WI, U.S. Army Corps of Engineers | IL, IA, MN, MO & WI |
| U.S. Department of Agriculture | Dam No. 21 Flood Mitigation, North Sector Upper Walnut Floodwater Retarding Dam No. 21 | KS |
| U.S. Department of Agriculture | Educational Facility Renovations, Sitka Sound Science Center | AK |
| U.S. Department of Agriculture | Foodbank Expansion, Northwest NJ Community Action Program, Inc. | NJ |
| U.S. Department of Agriculture | Guam Fisherman's Co-Op Facility, Guam Fisherman's Cooperative Association | GU |
| U.S. Department of Agriculture | Isle of Wight Broadband Expansion, County of Isle of Wight | VA |
| U.S. Department of Agriculture | MA'O Organic Farms Infrastructure, Wai'anae Community Redevelopment Corporation | HI |
| U.S. Department of Agriculture | Milton Theatre Capital Improvements, Calliope Project Inc | DE |

| Category | Project/recipient | Location |
|--------------------------------|-----------------------------------------------------------------------------------------------|-----------------|
| U.S. Department of Agriculture | New Mexico State Library, New Mexico State Library | NM |
| U.S. Department of Agriculture | Plant Germplasm Research Facility, University of Wisconsin, Madison | WI |
| U.S. Department of Agriculture | Reduce Runoff Contamination in the Great Lakes, Ohio Energy and Advanced Manufacturing Center | OH |

Source: GAO summary of information in the joint explanatory statement accompanying the Consolidated Appropriations Act, 2022. | GAO-24-106334

Note: In some instances, we received updated information from the agency on the name of the project after FY 2022, and we updated the names of those projects in this table accordingly.

Endnotes

¹Discretionary appropriation refers to those budgetary resources provided in appropriation acts other than those that fund mandatory programs. GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005). Discretionary appropriations in FY 2022 totaled \$1.7 trillion. CPF/CDS funds comprised approximately 0.5 percent of this amount.

²We define designated recipients as recipients that are named in the FY 2022 JES. If a specific recipient is not named for a project designated in the FY 2022 JES, we then used information provided by the agency distributing funds to identify the designated recipient. There is one designated recipient for each project.

³Appropriations for legislative branch agencies, the judicial branch, the District of Columbia, and the International Trade Commission are apportioned by officials having administrative control of those funds. 31 U.S.C. § 1513(a).

⁴There are 20 broad budget functions, which are further subdivided into subfunctions.

⁵GAO did not assess agencies' decisions to not move forward with CPF/CDS funding.

⁶We received responses for all 158 projects that were moving forward with funding. We excluded instances where a respondent did not answer a question (item nonresponse). The item nonresponse rates for individual questions ranged from 0 to 11 percent. All estimates were adjusted to account for the sampling design.

⁷Agencies can use the Do Not Pay list to check various data sources to verify eligibility of a vendor, grantee, loan recipient, or beneficiary to receive federal payments. The Do Not Pay list identifies if a payee is deceased, ineligible for payment, delinquent on debts, or incarcerated, among other things.

⁸The System for Award Management (SAM.gov) is an official website of the U.S. government. SAM.gov is used to register to do business with the federal government and assigns a Unique Entity Identifier to an entity, which is a 12-character alphanumeric identification number, for entity registration, searching, and data entry on this site. As part of a government-wide technology modernization initiative in April 2022, the General Services Administration transitioned to using the Unique Entity Identifier in SAM.gov, updated and integrated the entity validation process, and transitioned to a new entity validation service provider, according to General Services Administration officials. These officials reported that this transition led to an entity validation processing backlog, which caused challenges for some entities. The agency eliminated this backlog by the end of 2022.

⁹According to the Office of Management and Budget's guidance implementing the Single Audit Act (31 U.S.C. §§ 7501-06), which is reprinted in 2 C.F.R. part 200 subpart F, federal awarding agencies must follow up on findings from audits of award recipients to ensure they take appropriate and timely corrective action. As part of audit follow-up, the federal awarding agency must issue a management decision and must monitor the nonfederal entity's progress in implementing corrective action. Further, awarding agencies are required to develop metrics and baselines to track the effectiveness of their processes for following up on audit findings and single audits' effectiveness in improving nonfederal entity accountability. See 2 C.F.R. § 200.513(c).

¹⁰The Office of Management and Budget updated its Single Audit guidance in 2 C.F.R. § 200.501 to increase the threshold to \$1 million or more in April 2024. See 89 Fed. Reg. 30,046 (Apr. 22, 2024).

¹¹During our interviews with designated recipients, we only asked nonfederal recipients if they received technical assistance from the agencies because the agencies themselves were the designated recipients for federal projects.

¹²The 95 percent confidence interval for this estimate is 35 to 54 percent.

¹³The 95 percent confidence interval for this estimate is 84 to 95 percent.

¹⁴The National Institute of Standards and Technology is responsible for administering 27 of the 4,963 FY 2022 CPF/CDS projects, and four projects within our sample.

¹⁵In some instances, the agency reported it had only partially obligated the designated CPF/CDS funds by June 30, 2023. For example, agency officials stated that for one project, they only obligated funds specifically for planning and design by this date.

¹⁶An agency may record an obligation only at the point of incurring an obligation, known as the obligational event. For grants, the time when an agency incurs an obligation varies depending on the nature of the grant. In some situations, the agency incurs an obligation when it awards a grant. For other grants, the timing of the obligational event may be outside the agency's control. For example, in some circumstances, the agency may incur an obligation immediately when the appropriation for the grant becomes law. For additional information regarding the point of obligation for grants, see app. VI in [GAO-22-105467](#).

¹⁷Funds are only available for obligations during their period of availability. At the end of this period of availability, the appropriation expires, and the agency may not enter into new obligations. Agencies generally have 5 fiscal years to expend (or outlay) the expired funds.

¹⁸In some instances, agencies disburse funds up front to recipients in full, and the recipients draw down the funds as they incur costs. However, in other cases, recipients incur costs prior to receiving funds from agencies and need to request reimbursement. In these cases, recipients may report spending more funds than the awarding agencies report were outlaid.

¹⁹We use the terms cost share and matching funds interchangeably in this report and in our questions for agency officials and designated recipients.

²⁰The 95 percent confidence interval for this estimate is 95 to 100 percent.

²¹The 95 percent confidence interval for this estimate is 49 to 66 percent.

²²In 2013, the Office of Management and Budget revised and streamlined its federal awards guidance to develop the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, which is located in 2 C.F.R. part 200.78, Fed. Reg. 78,608 (Dec. 26, 2013). In April 2024, the Office of Management and Budget renamed the *Uniform Guidance* as the *Office of Management and Budget Guidance for Federal Financial Assistance*. 89 Fed. Reg. 30,046 (Apr. 22, 2024).

²³For monitoring of the program performance of nonconstruction awards, the Office of Management and Budget's *Uniform Guidance* requires recipients to periodically submit performance reports to inform improvements to program outcomes and productivity. These reports should include a comparison of actual accomplishments to the objectives of the federal award established for the period. See 2 C.F.R. § 200.329(c). For construction projects, federal agencies and pass-through entities rely heavily on onsite technical inspections and certified percentage of completion data to monitor progress under federal awards and subawards. See 2 C.F.R. § 200.329(d). With certain exceptions, performance reports regarding federal real property must be submitted at least annually. See 2 C.F.R. § 200.330.

²⁴To ensure diversity in geographic location for site visits, we selected at least two projects for each of the U.S. Census Bureau's nine divisions of the United States. Projects from U.S. territories were represented in our overall sample, but we did not perform a site visit for those projects.