United States Government Accountability Office
Report to Congressional Requestors

June 2022

FEDERAL BUDGET

Selected Agencies and Programs Used Strategies to Manage Constraints of Continuing Resolutions

GAO-22-104701

GAO Highlights

Highlights of GAO-22-104701, a report to congressional requesters

June 2022

FEDERAL BUDGET

Selected Agencies and Programs Used Strategies to Manage Constraints of Continuing Resolutions

Why GAO Did This Study

In all but 3 of the last 46 fiscal years, Congress enacted a CR. This allowed federal agencies and programs to continue operations when Congress and the President had not reached agreement on and enacted their regular appropriations by the start of the federal fiscal year.

GAO was asked to review how CRs affect federal agencies and programs. This report describes (1) the history and characteristics of CRs for fiscal years 2010 through 2022 and (2) how selected agency and program operations and services to the public have been affected by CRs, as well as the actions taken to mitigate these effects.

GAO reviewed enacted CR legislation and selected agency- and program-specific documents. GAO selected three agencies and programs based on criteria such as whether they provide benefits and services to individuals with low incomes and receive the majority of their funds through discretionary, 1-year appropriations.

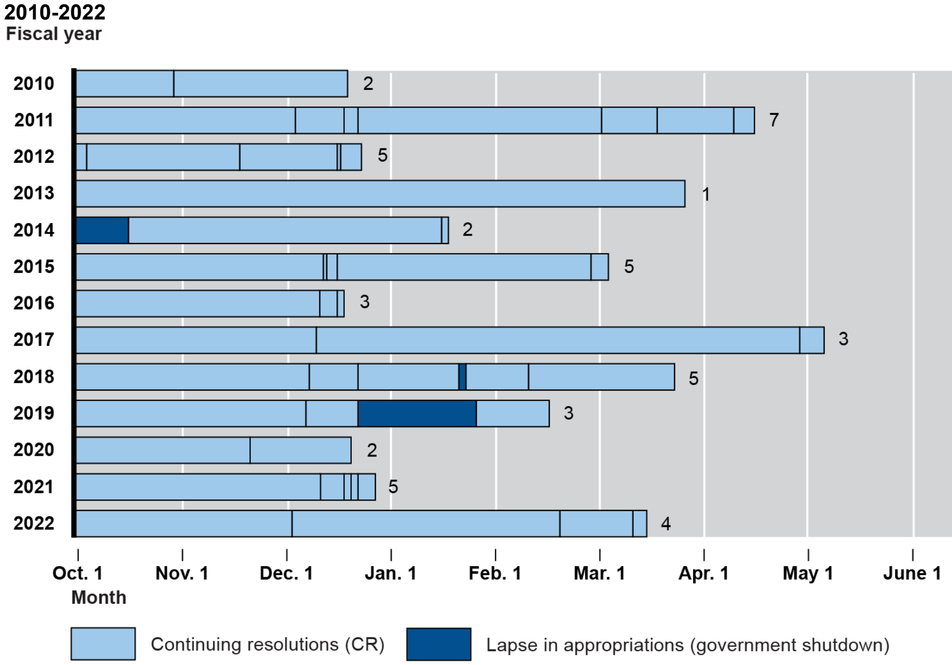
The three agencies and programs selected were USDA's Section 521 Rural Rental Assistance, Education's PBI Formula Grants, and HHS' LIHEAP. GAO interviewed selected agency budget officials, program staff, and a nongeneralizable sample of program recipients and national organizations that represent program recipients.

View GAO-22-104701. For more information, contact Jeff Arkin at (202) 512-6806 or arkinj@gao.gov

What GAO Found

From fiscal years 2010 through 2022, Congress and the President enacted 47 continuing resolutions (CRs) that ranged from 1 day to 176 days (see figure).

Duration and Number of Continuing Resolutions and Lapses in Appropriations, Fiscal Years 2010-2022



Source: GAO analysis of applicable laws. | GAO-22-104701

The three selected agencies and programs reported that they have experienced administrative inefficiencies and limited management options in areas like hiring during CRs. For example, Department of Agriculture (USDA) officials reported that CRs can cause hiring activities to slow down or pause. This can affect strategic hiring plans and program services. Recipients of the three selected agencies and programs also reported that CRs can create funding uncertainty and administrative burdens. For example, delays in learning about final funding amounts can affect the planning of the Department of Education's Predominantly Black Institutions (PBI) grant initiatives at recipient schools.

However, the three selected agencies and programs and their recipients have strategies to mitigate possible disruptions, allowing operations and services to continue during CRs. According to Department of Health and Human Services (HHS) Low Income Home Energy Assistance Program (LIHEAP) officials, the agency can request and receive an exception apportionment that allows grantees to receive 90 percent of the previous year's funding at the beginning of the next fiscal year, rather than the standard apportionment that is provided during the CR. Additionally, some LIHEAP grantees have access to additional funding, like state utility funds or funding from the state budget. This can help if disruptions occurred at the beginning of the fiscal year.

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Abbreviations

CR	continuing resolution
Education	Department of Education
HHS	Department of Health and Human Services
LIHEAP	Low Income Home Energy Assistance Program
OMB	Office of Management and Budget
PBI	Predominantly Black Institutions
USDA	U.S. Department of Agriculture

GAO U.S. GOVERNMENT ACCOUNTABILITY OFFICE

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June 30, 2022

The Honorable Bernie Sanders
Chairman
Committee on the Budget
United States Senate

The Honorable John Yarmuth
Chairman
Committee on the Budget
House of Representatives

Federal agencies and programs receive funding through annual appropriation acts. If appropriations are not enacted by the start of the fiscal year, Congress and the President can enact continuing resolutions (CR) to fund government agencies and activities and prevent a lapse in appropriations. The federal government has operated under one or more CRs in all but 3 of the last 46 fiscal years (1977-2022).[1] CRs provide budget authority for federal agencies, specific activities, or both to continue operating when Congress and the President have not completed action on regular appropriation acts by the beginning of the fiscal year. This temporary funding creates uncertainty for agencies about when they will receive their final appropriation and what level of funding they will ultimately receive.

We have previously reported on the challenges posed to agencies operating under CRs. In our 2009 report, we reported that CRs limited the operations of six selected case study agencies, resulting in inefficiencies including (1) delays to certain activities, such as hiring; (2) repetitive work, including issuing multiple grants and contracts; and (3) challenges

[1]Since 1977, the federal fiscal year has run from October 1 to September 30. The federal government did not operate under a continuing resolution in fiscal years 1989, 1995, and 1997.

executing budgets in compressed time frames after prolonged CRs.[2] For several of these agencies, however, access to budgetary flexibilities during CRs—such as multi-year appropriations—helped to mitigate the effects of CRs.[3] In our 2021 report on the Department of Defense's experiences with CRs, department officials told us that incremental planning for operating under a CR—creating spending plans for various CR scenarios and adjusting contracts to reflect available funding during a CR—was neither effective nor efficient, but had become routine.[4]

You asked us to review how CRs affected operations at agencies other than the Department of Defense, particularly programs that provide benefits and services to individuals with low incomes. This report describes (1) the history and characteristics of CRs for fiscal years 2010 through 2022, and (2) how the operations and services to the public of selected agencies, programs, and recipients have been affected by CRs, as well as actions taken to mitigate these effects.

To address the first objective, we measured the number and duration of each CR for fiscal years 2010 through 2022 by reviewing enacted CR legislation to identify the effective start and end dates of the CR. We also identified any lapses in appropriations and the length of the lapses during this timeframe. We analyzed the standard provisions typically included in CRs—which provide direction on the availability of funding—and identified new provisions that were added to CRs during the review timeframe. We also analyzed nonstandard provisions—called legislative anomalies—that alter the rate at which funds are potentially utilized, extend expiring program authority, and provide a specific dollar amount of funding to a

[2]See GAO, *Continuing Resolutions: Uncertainty Limited Management Options and Increased Workload in Selected Agencies,* GAO-09-879 (Washington, D.C.: Sept. 24, 2009). The case studies agencies were the Administration for Children and Families, Bureau of Prisons, Federal Bureau of Investigation, Food and Drug Administration, Veterans Benefits Administration, and Veterans Health Administration. This report covered fiscal years 1999 through 2009. Also see GAO, *Budget Issues*: *Effects of Budget Uncertainty from Continuing Resolutions on Agency Operations*, GAO-13-464T (Washington, D.C.: Mar. 13, 2013).

[3]Multi-year appropriations provide agencies with the budget authority available for a fixed period of time in excess of 1 fiscal year. This authority may cover periods that do not coincide with the start or end of a fiscal year.

[4]See GAO, *Defense Budget: DOD Has Adopted Practices to Manage within the Constraints of Continuing Resolutions,* GAO-21-541 (Washington, D.C.: Sept. 13, 2021).

program over the course of the CR.[5] We used these three categories because they represent the legal effects of most legislative anomalies.

To address the second objective, we selected three case study agencies and programs to identify illustrative examples of how they operated under CRs. In selecting these agencies and programs, we started with a list from our prior work of agency programs that provide aid, in the form of benefits and services, to individuals with low incomes.[6] We narrowed this list down to three agencies and programs based on the following criteria:

- located within a Chief Financial Officer Act agency;[7]
- received annual appropriations in the amount of $100 million or more for each fiscal year between 2017 and 2019;
- received at least 75 percent of their total budgetary resources as discretionary appropriations for each fiscal year from 2017 through 2019;
- received a majority of their discretionary appropriations as funding available for 1 year in fiscal year 2020 (the latest year of actual appropriations at the start of our review);
- have their own appropriation account, as listed in the Fiscal Year 2021 President's Budget, or have their own program activity within an appropriations account that meets the budgetary characteristics listed above; and were
- identified by agency officials through interviews as being susceptible to the effects of CRs.

Based on these criteria, we selected:

- Department of Agriculture's Section 521 Rural Rental Assistance program, which provides rental subsidies to reduce the rent expenses

[5]Our review of legislative anomalies did not include those such as transfers and account structure changes. The analysis also does not include legislative anomalies that are included in full-year CRs.

[6]See GAO, *Federal Low-Income Programs: Multiple Programs Target Diverse Populations and Needs,* GAO-15-516 (Washington, D.C.: July 30, 2015).

[7]We excluded programs within the Department of Defense given our recent work on the department's experiences with CRs. See GAO-21-541.

for eligible recipients, including very-low or low-income families, living in federal subsidized properties;

- Department of Education's Predominantly Black Institutions (PBI) formula grants, which provide assistance to PBIs (qualified institutions of higher education) to assist in expanding educational opportunities; and
- Department of Health and Human Services' Low Income Home Energy Assistance Program (LIHEAP), which provides states, tribes, and territories with annual grants to operate home energy assistance programs for low-income households.[8]

For the three selected agencies and programs, we reviewed program-specific documents for managing resources, operations, and services during a CR. We also interviewed agency budget officials and program staff to obtain their views on experiences operating under a CR. In addition, we interviewed national and tribal organizations that represent recipients of the selected case study programs, based on recommendations from agency officials, internal stakeholders, and other national and tribal organizations.[9] We also obtained information from Office of Management and Budget (OMB) staff given their role in providing CR guidance to agencies.[10]

In addition, we interviewed three to five program recipients for each selected case study program based on the following criteria:

- For Section 521 Rural Rental Assistance, we selected three property management companies or property owners from states that have 80 percent or more of their eligible households receiving rental assistance, collectively represent a variety of geographic locations, and had an increase or decrease in rental assistance program

[8]Detailed information on the selected case study agency programs is included in appendix I.

[9]For Section 521 Rural Rental Assistance, we spoke with the Council for Affordable and Rural Housing, the Housing Assistance Council, and the National Affordable Housing Management Association. For PBI formula grants, we spoke with the American Association of Community Colleges. For LIHEAP, we spoke with the National Energy & Utility Affordability Coalition, the National Energy Assistance Directors' Association, and the National Community Action Foundation. For tribal organizations, we spoke with the Association of Village Council Presidents and the National American Indian Housing Council. We also spoke to the National Association of State Budget Officers.

[10]OMB provided written information in lieu of an interview.

obligations based on changes to the number of properties receiving rental assistance.

- For PBI formula grants, we selected three higher-education institutions that collectively represented a variety of types and size (based on undergraduate enrollment), percentage of students who are Black, percentage of students who receive Federal Pell Grants, and institutions with higher PBI formula grant award funding.[11]
- For LIHEAP, we selected five state LIHEAP offices that collectively represented a variety of geographic locations, a variety of annual program allocation amounts, and a variety of program allocations toward winter heating programs.

We selected case study agencies and programs, national organizations, and program recipients on the basis of the criteria described above. Because we used a nongeneralizable sampling approach, our findings cannot be used to make inferences about other agencies and programs. However, we determined that the selection of the case study agencies and programs, national organizations, and program recipients was appropriate for our design and objectives, and that the selection would generate valid and reliable evidence to support our work.

We conducted this performance audit from January 2021 to June 2022 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.

Background

When one or more of the annual appropriations acts are not enacted by the beginning of a new fiscal year and the prior appropriations have expired, a lapse in appropriations, also called a funding gap, may result. Federal agencies and programs may lack sufficient funding to continue

[11]Federal Pell Grants are usually awards to low-income undergraduate students who have not earned a bachelor’s, graduate, or professional degree.

operations.[12] Congress enacts CRs to provide budget authority for federal agencies, specific activities, or both, to continue government operations until Congress and the President reach agreement on regular appropriations. CRs are temporary appropriations acts that may be enacted for the full year, up to a specified date, or until regular appropriations are enacted. Full-year CRs provide appropriations for the remainder of the fiscal year and are functionally similar to final appropriations. They are typically enacted after one or more short-term CRs for that fiscal year.

CR statutes typically include 11 standard provisions—applicable to most agencies, programs, and activities—that provide direction on the availability of funding and demonstrate the temporary nature of CRs. CRs may also provide some agencies, programs, and activities with funding or direction that is different from the standard provisions. These nonstandard provisions—known as legislative anomalies—include anomalies that (1) alter the rate at which funds are potentially utilized, (2) extend expiring program authority, and (3) provide a specific dollar amount of funding to a program over the course of the CR.

OMB is responsible for apportioning executive branch appropriations, including amounts made available under CRs.[13] In most cases, OMB automatically apportions amounts made available during CRs and provides agencies with guidance on apportionments in OMB's Circular A-11 and through bulletins to heads of executive departments.[14] In 2007, OMB issued a memorandum on steps to take when conducting

[12]A lapse in appropriations can occur at the beginning of the fiscal year, when new appropriations or a CR has not been enacted, and any time during the fiscal year when a CR expires and a new CR or new appropriations has not been enacted. Generally, the Antideficiency Act restricts agencies from continuing operations during a lapse in appropriations. The Antideficiency Act, among other things, prohibits agencies from obligating and expending amounts prior to receiving them and from obligating and expending in excess of amounts received. 31 U.S.C. § 1341.

[13]An apportionment divides amounts available for obligation by specific time periods (usually quarters), projects, activities, objects, or combinations thereof, in part to ensure agencies have resources throughout the fiscal year and to achieve the most effective and economical use of amounts made available for obligation.

[14]Office of Management and Budget, *Preparation, Submission, and Execution of the Budget*, OMB Circular No. A-11 (revised August 2021). On September 30, 2021, OMB published OMB Bulletin No. 21-05, which provided supplemental instructions for sections 120 and 123 of OMB Circular No. A-11 for apportionment of CRs in fiscal year 2022.

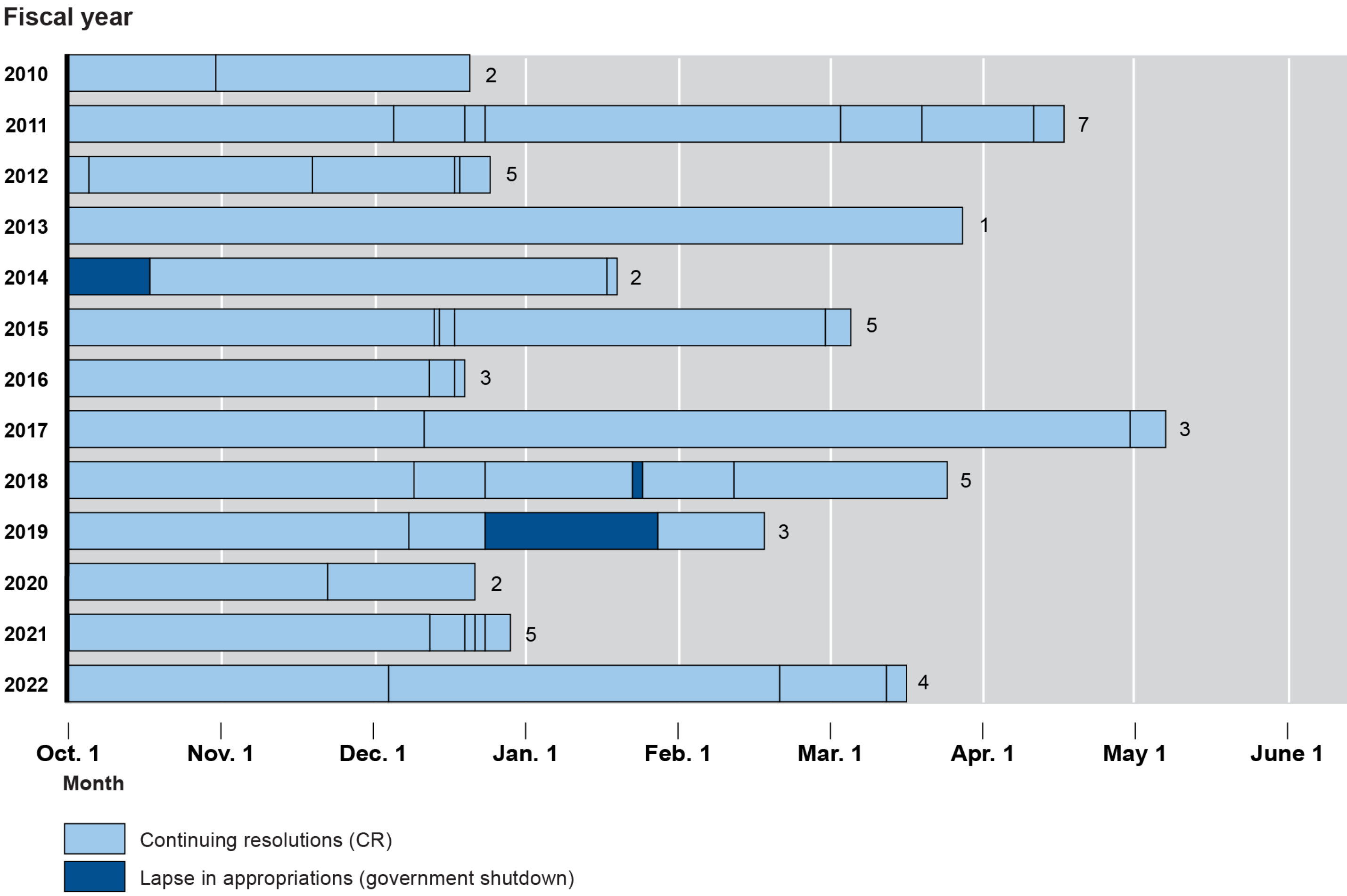
acquisitions under a CR in response to the increasing duration of CRs.[15] Additionally, OMB staff told us they provide technical assistance to Congress on legislative anomalies required to maintain government functions and programs during short-term CRs. According to OMB staff, OMB typically instructs agencies to submit requests for legislative anomalies beginning in July, prior to the upcoming fiscal year.

Characteristics of CRs from Fiscal Years 2010 through 2022 Varied

From fiscal years 2010 through 2022, 47 CRs were enacted. The number of CRs enacted in each fiscal year ranged from one in 2013 to seven in 2011. The duration of each CR ranged from 1 day in 2012 and 2015 to 176 days in 2013, with an average length of about 3 months (see fig. 1). Figure 1 excludes continuing resolutions enacted in April 2011 and March 2013 that provided funding for the remainder of the fiscal years (full-year CRs).

[15]Office of Management and Budget, *Conducting Acquisitions under a Continuing Resolution* (Washington, D.C.: 2007).

Figure 1: Duration and Number of Continuing Resolutions and Lapses in Appropriations, Fiscal Years 2010-2022



Source: GAO analysis of applicable laws. | GAO-22-104701

Notes: A CR is a temporary appropriations act that allows federal agencies and programs to continue operations until Congress and the President reach agreement on regular appropriations. A lapse in appropriations can occur at the beginning of the fiscal year, when new appropriations or a CR has not been enacted, and any time during the year when a CR expires. This figure excludes continuing resolutions enacted in April 2011 and March 2013 that provided funding for the remainder of the fiscal year.

As shown in figure 1, in fiscal years 2014, 2018, and 2019, Congress did not reach agreement on passing CRs in time to fund government operations. This resulted in the temporary suspension of some government operations due to a lapse in appropriations.[16] In fiscal years 2014 and 2018, lapses in appropriations led to the widespread shutdown of government operations for 16 and 2 days, respectively. In fiscal year 2019, the 34-day lapse of appropriations led to a partial shutdown of government operations for the agencies and programs funded by seven of the 12 appropriation bills.[17]

Standard Provisions in CRs

Since 1999, CRs have included the same nine standard provisions. Two new standard provisions were added between 1999 and 2009—the appropriated entitlement provision and the furlough restriction (see fig. 2).

[16]For our work on lapses in appropriations, see GAO, *FY 2019 Government Shutdown: Selected Agencies Could Improve Contingency Planning for Potential Shutdown Scenarios and Strengthen Some Internal Controls*, GAO-20-377 (Washington, D.C.: June 1, 2020); and *2013 Government Shutdown: Three Departments Reported Varying Degrees of Impacts on Operations, Grants, and Contracts*, GAO-15-86 (Washington, D.C.: Oct. 15, 2014).

[17]The seven appropriation bills were for the Department of Agriculture and Related Agencies; Departments of Commerce and Justice, Science and Related Agencies; Financial Services and General Government; Department of Homeland Security; Department of Interior, Environment, and Related Agencies; Department of State and Foreign Operations; and Departments of Transportation and Housing and Urban Development.

Figure 2: Standard Provisions Included in Continuing Resolutions (CR)

Standard Provisions Included in Continuing Resolutions

Provision	Description
Rate for operations	Appropriates amounts necessary to continue projects and activities that were conducted in the prior fiscal year at a specific rate for operations.
Extent and manner	Incorporates restrictions from the prior year's appropriations acts or the acts currently under consideration.
No new starts	Amounts appropriated under a CR are not available to initiate or resume projects or activities for which appropriations, funds, or authority were not available during the prior fiscal year.
Coverage of CR obligations	Appropriations made available under the CR shall remain available to cover all properly incurred obligations and expenditures during the CR period.
Adjustment of accounts	Expenditures made during the CR period are to be charged against applicable appropriations acts once they are enacted.
Apportionment timing	Apportionment time requirements under 31 U.S.C. § 1513 are suspended during the CR period but appropriations provided under a CR must still be apportioned to comply with the Antideficiency Act and other federal laws.
High rate of operations	Programs or activities with a high rate of obligation or complete distribution of appropriations at the beginning of the prior fiscal year shall not follow the same pattern of obligation nor should any obligations be made that would impinge upon final funding prerogatives.

Source: GAO analysis of enacted CR. | GAO-22-104701

Standard Provisions Included in Continuing Resolutions *(continued)*

Provision	Description
Limited funding actions	Agencies are directed to implement only the most limited funding action to continue operations at the enacted rate.
Appropriated entitlements	Authorizes entitlements and other mandatory payments whose budget authority was provided in the prior year appropriations acts to continue at a rate to maintain program levels under current law (or to operate at present year levels). Amounts available for payments due on or about the first of each month after October are to continue to be made 30 days after the termination date of the CR.
Furlough restriction	Authorizes the Office of Management and Budget and other authorized government officials to apportion up to the full amount of the rate for operations to avoid a furlough of civilian employees. This authority may not be used until after an agency has taken all necessary action to defer or reduce nonpersonnel-related administrative expenses.
Termination date	Date on which the CR expires. Usually based on the earlier of a specific date or the enactment of the annual appropriations acts.

Source: GAO analysis of enacted CR. | GAO-22-104701

Note: A CR is a temporary appropriations act that allows federal agencies and programs to continue operations until Congress and the President reach agreement on regular appropriation acts. Standard provisions provide direction on the availability of funding and are applicable to most agencies, programs, and activities. CRs contained the same nine standard provisions that govern most agencies, activities and programs since 1999. Two standard provisions were added between 1999 and 2009.

Legislative Anomalies in CRs

We have reported that legislative anomalies may alleviate some challenges for programs and activities during a CR.[18] We identified approximately 690 anomalies across three categories enacted in CRs since fiscal year 2010:

[18] GAO-09-879.

- **Specific amount** anomalies provide a specific dollar amount of funding to a program over the course of the CR. This may be accomplished by changing the rate of operations for a program.[19]
- **Extensions of expiring authority** anomalies extend program authority.
- **Anomalous rate** anomalies alter the rate at which funds are potentially utilized. This category includes spend-faster anomalies, provisions setting the rate of obligation at a non-standard rate, and anomalies that refer to other legislation that sets a non-standard rate.[20]

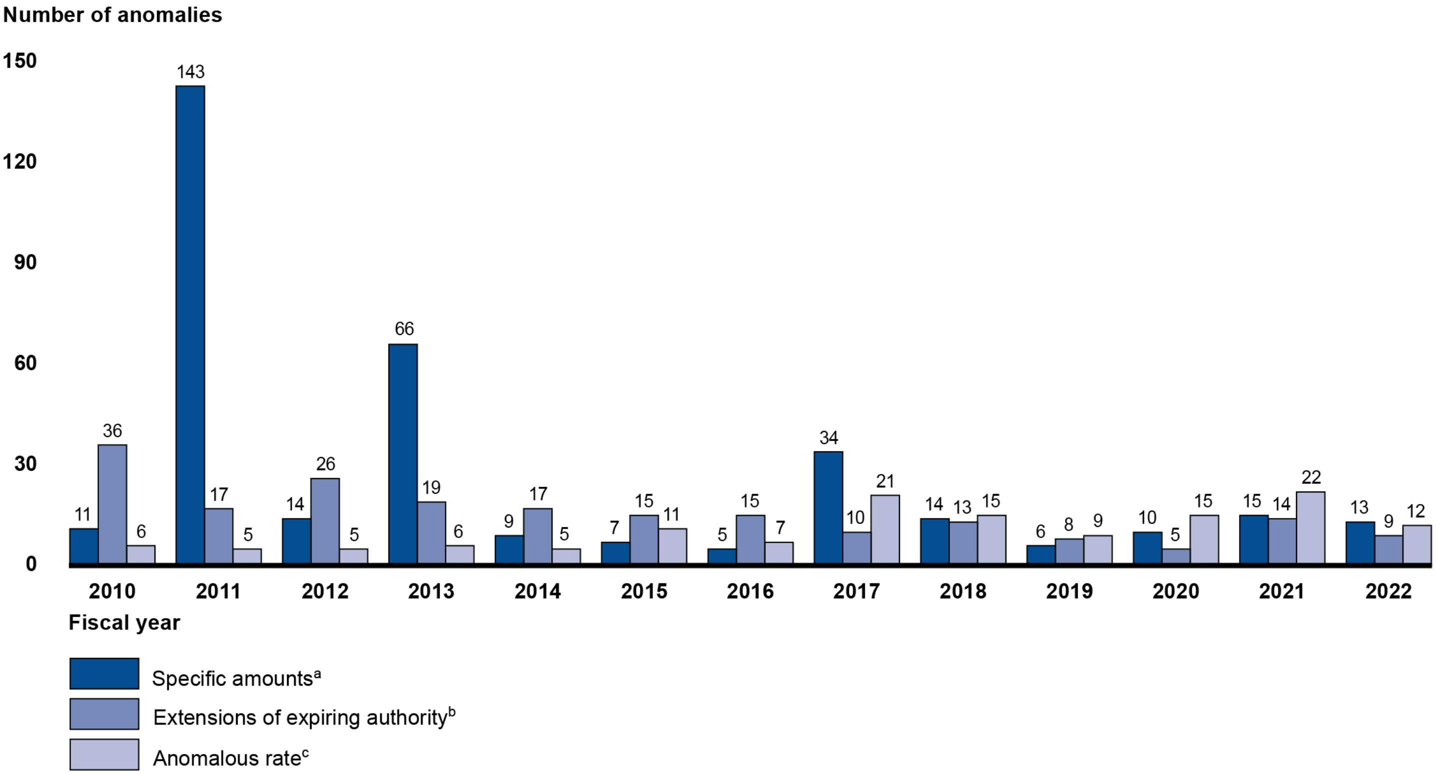
More than half of the anomalies enacted since fiscal year 2010 provided an agency, program, or activity with a specific amount, receiving the pro-rata share of the new amount during a CR (see fig. 3). Agencies submit anomaly proposals to OMB for review and submission to Congress. Congress determines whether to include requested anomalies in CRs and may add anomalies that were not included in OMB's submission.[21]

[19]OMB Circular A-11, section 123.5(a) outlines anomalies which change the rate of operations for a program. In addition, our specific amount analysis includes provisions that provide funding for the full fiscal year. Office of Management and Budget, *Preparation, Submission, and Execution of the Budget,* OMB Circular No. A-11 (revised August 2021).

[20]OMB Circular A-11, section 123.5(b) describes spend-faster anomalies as those that allow more than the pro-rata share to be apportioned during the period of the CR. Office of Management and Budget, *Preparation, Submission, and Execution of the Budget,* OMB Circular No. A-11 (revised August 2021).

[21]GAO-21-541.

Figure 3: Number and Type of Government-wide Anomalies, Fiscal Years 2010 – 2022



Source: GAO analysis of enacted continuing resolutions. | GAO-22-104701

Note: There are other anomalies in continuing resolutions, such as transfers or account structure changes that are not included in the overall numbers listed in the figure. The analysis for 2022 only included anomalies found in the first two continuing resolutions of the fiscal year.

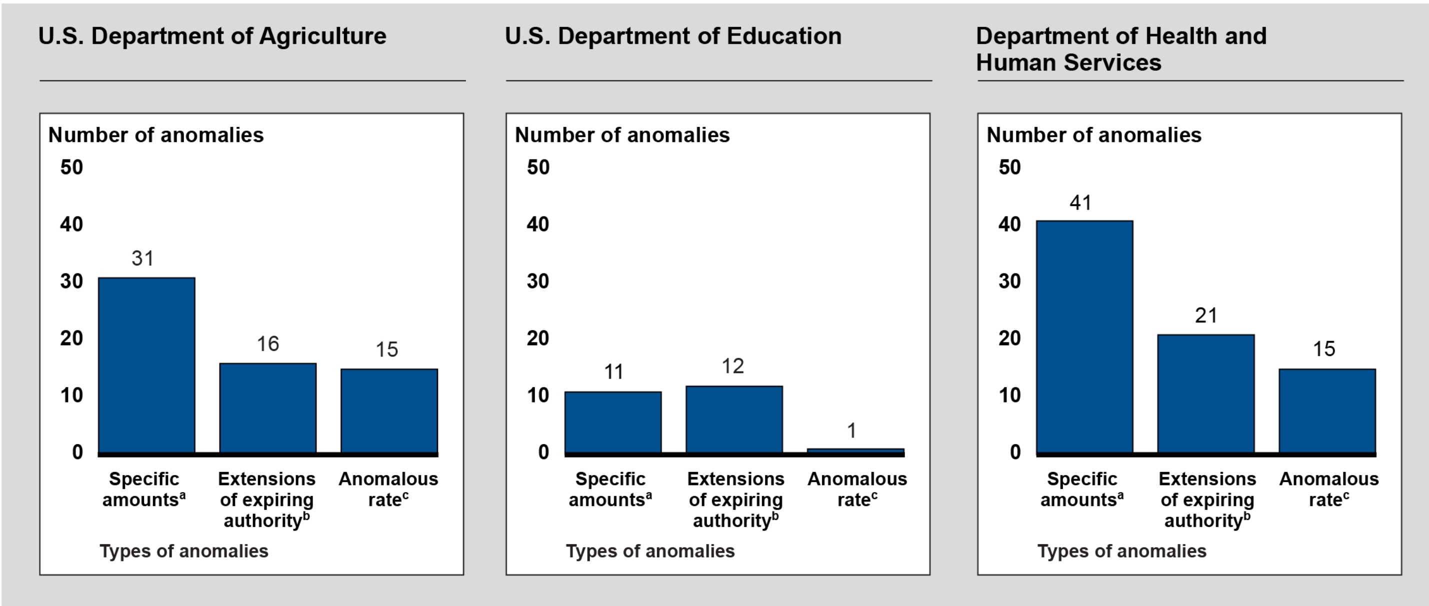
[a]Specific amount anomalies provide a specific dollar amount of funding to a program over the course of the continuing resolution. This may be accomplished by changing the rate of operations for a program.

[b]Extensions of expiring authority anomalies extend program authority.

[c]Anomalous rate anomalies alter the rate at which funds are potentially utilized. This category includes spend-faster anomalies, provisions setting the rate of obligations at a non-standard rate, and anomalies that refer to other legislation that sets a non-standard rate.

Our case study agencies—the Departments of Agriculture (USDA), Health and Human Services (HHS), and Education—received a variety of legislative anomalies for their programs and activities during CRs in each fiscal year since fiscal year 2010. Figure 4 shows our analysis of the cumulative number of anomalies by agency from fiscal years 2010 to 2022.

Figure 4: Anomalies Enacted in Continuing Resolutions for Selected Agencies, Fiscal Years 2010-2022



Source: GAO analysis of enacted continuing resolutions. | GAO-22-104701

Note: The Departments of Agriculture, Education, and Health and Human Services were selected as case study agencies for this report.

[a]Specific amount anomalies provide a specific dollar amount of funding to a program over the course of the CR. This may be accomplished by changing the rate of operations for a program.

[b]Extensions of expiring authority anomalies extend program authority.

[c]Anomalous rate anomalies alter the rate at which funds are potentially utilized. This category includes spend-faster anomalies, provisions setting the rate of obligations at a non-standard rate, and anomalies that refer to other legislation that sets a non-standard rate.

Examples of each category of legislative anomalies enacted for our case study agencies include:

- **USDA.** In the first CR of fiscal year 2016, USDA received an anomalous rate anomaly for the Section 514 Farm Labor Housing Program Loan Program and Section 515 Rural Rental Housing Direct Loans.[22] The anomaly specified that funds may be apportioned up to

[22]Section 514 Farm Labor Housing Program Loan Program provides loans to buy, build, improve, and repair housing for farm laborers. Section 515 Rural Rental Housing Direct Loans provides subsidized interest loans for the construction and renovation of affordable rental complexes in rural areas. 42 U.S.C. §§ 1484-1485. See appendix I for additional information.

the rate of operations necessary to pay ongoing debt service for multifamily direct loan programs.[23]

- **Education.** Within the fourth and fifth CRs for fiscal year 2011, Education received at least 10 specific amount anomalies. These anomalies provided various programs and activities, including those for higher education, with additional funding during the CR.[24]
- **HHS.** In the fiscal year 2013 CR, HHS received an extension of expired authority anomaly for the Low Income Home Energy Assistance Program (LIHEAP). This anomaly authorized HHS to continue to operate LIHEAP for another fiscal year.[25]

Selected Agencies and Programs Experienced Some Inefficiencies and Limitations during CRs but Continued Operations and Services

Selected Agencies and Programs Experienced Some Inefficiencies and Limitations during CRs

Officials at USDA, Education, and HHS told us that CRs present some challenges that result in administrative inefficiencies and limited management options in areas such as hiring and travel for the agencies. For example:

- **Preparations for a potential lapse in appropriations.** HHS officials told us that each time a CR is about to expire without another CR or final appropriation in place, the Offices of the Assistant Secretary for Financial Resources, Human Resources, and the Secretary spend time planning and preparing for a possible lapse in appropriations, rather than focusing on other activities that would normally take place.

[23]Pub. L. No. 114-53, § 117, 129 Stat. 502, 508 (2015).

[24]Pub. L. No. 112-4, 125 Stat. 6 (2011). Generally, CRs make amounts available for obligation only until a time specified by the CR or until the enactment of regular fiscal year appropriations, whichever occurs first.

[25]Pub. L. No. 112-175, § 146, 126 Stat. 1313, 1322 (2012).

While the officials could not quantify the time spent on these activities, they said that it could disrupt their other responsibilities.

- **Pause on hiring.** USDA officials reported that CRs can cause hiring activities to slow down or pause. For example, USDA Office of Rural Development officials told us they may not extend new hire offers during a CR. This can affect training, strategic hiring plans, and program services.
- **Limited travel funds.** Education officials told us that travel funds may be inaccessible during a CR. This limits staff's ability to travel to grantee locations to conduct on-site program monitoring during the grant-making process.
- **Limited ability to plan.** Education officials told us that uncertainties around final funding levels can limit planning for Education and their grant recipients. For example, Education told us that it may have to delay contracting decisions until it knows its final funding levels. The officials added that grant recipients may have to discontinue activities or find other funding sources to cover activities until they receive final funding.

Selected program officials and recipients of USDA's Section 521 Rural Rental Assistance, Education's PBI grants, and HHS's LIHEAP whom we spoke to reported that CRs can create funding uncertainty and administrative burden within their programs.

- **Funding uncertainty.** Education officials told us that they cannot calculate PBI formula grant amounts until the final appropriations are enacted. Therefore, a longer CR could delay Education's grant award notices, which include award amounts, to participating PBI schools. According to the PBI recipient schools we spoke with, delays in learning about their final funding amounts can affect planning for PBI initiatives.[26] For example, in fiscal year 2021, Education announced the final PBI formula grant funding amount for the upcoming 2021-2022 school year on September 30, 2021, the last day of the fiscal year. Two PBI recipients we spoke with told us that an announcement late in the fiscal year requires them to plan how they are going to spend the PBI funds before they know their final funding amount. One PBI recipient school said that without knowing the final funding

[26]We spoke with three higher education institutions that are recipients of the PBI formula grants. The institutions collectively represented, among other things, public and private, 2- and 4-year institutions with the highest numbers of undergraduates, percentages of Black students, and PBI grant award amounts in fiscal year 2020.

amounts, it assumes some risk in having to cover expenses beyond its award amount if the amount of the award is less than what it planned. Additionally, PBI participant schools may have to adjust their initial plans after the final amounts are announced.

HHS LIHEAP officials and representatives from a related national organization told us that funding uncertainty resulting from CR delays can make it difficult for grantees to plan LIHEAP operations during the summer months. HHS officials told us that when grantees receive funds in the spring or summer, grantees that only offer heating and heating-related assistance have to take steps to spend the funds—including hiring new staff to resume outreach and review household applications—or issue supplemental benefit awards to previously assisted households. Representatives from a national energy assistance organization we spoke to told us that delays may also undercut grantees' ability to fund summer cooling assistance. They said this is because many grantees only offer summer cooling assistance if there is funding available after the winter months. If funding is unavailable until later in the year, these programs may experience challenges in planning for summer operations.[27]

- **Administrative burden.** One property manager that receives Section 521 funding that we spoke with told us that it has experienced slight delays in obtaining rental assistance during a CR.[28] For example, it has received the first payments of the fiscal year at the middle or end of October, rather than at the beginning of October. However, the property manager also said that these delays had not significantly affected its services. USDA officials we spoke with told us that delays in Section 521 payments during a CR would not have been caused by the CR. Instead, the delays would be attributable to other administrative issues occurring during the time.

  According to two PBI recipients we spoke with, delays to Education announcing grant amounts can mean that staffing decisions for PBI initiatives can be delayed. For example, a position may be filled for part of the year due to the hiring process being delayed. This could

[27]For example, in fiscal year 2017, LIHEAP grantees did not receive their final allocation from HHS until June 14, 2017.

[28]We spoke with three property owners or managers who receive Section 521 funding. The property owners or managers were, among other things, from states that had 80 percent or more of their Section 521 eligible households receiving rental assistance and had experienced a change in their state's obligations for rental assistance between fiscal year 2019 and 2020.

lead to leftover funding because 12 months of salary had originally been budgeted for the position. According to two of the PBI recipient schools we interviewed, having leftover funding or receiving more money than expected with the final appropriation can cause administrative burdens. When additional funds become available, especially later in the year, one school told us it has to reconvene the people originally involved in planning its PBI initiatives. It added that it had to hold additional discussion sessions to decide how best to spend the newly available funds in line with PBI requirements. The school also noted that it does not receive additional funds to help cover the associated administrative costs of operating any additional initiatives.

HHS officials said they use a formula to determine LIHEAP allocations for grantees. They added that, as a result of CRs, they have to update the formula at least twice—once for the first CR and a second time when the final appropriations are enacted. According to agency officials, this formula is complicated, and time consuming, and creates additional work when calculated twice. These two LIHEAP allocations under a CR also require grantees to process two awards. According to grantees we spoke with, this adds to their administrative tasks.

Officials from multiple LIHEAP grantee offices we spoke with reported that they have experienced difficulties when contracting with sub-grantees (e.g., local community agencies) and planning around the hiring and release of seasonal staff during a CR.[29] HHS officials told us that when grantees and sub-grantees receive influxes of funds later in the fiscal year, they sometimes have to rehire the seasonal staff they previously let go to assist in their efforts to spend the funds.

Operations and Services of Selected Agencies and Programs Continued during CRs

Officials at USDA, Education, and HHS reported that although CRs created some challenges—such as administrative inefficiencies and limited management options—to their operations, they continued to operate and provide services without major disruptions during CRs. Agency officials we spoke to said that several factors allowed operations and services to continue during CRs. For example:

- **Experience with prior CRs.** Officials at all three of our case study agencies reported that their agencies are accustomed to CRs and have some processes in place for helping to manage operations during CRs. This includes prioritizing essential activities, programs,

[29]We spoke with five LIHEAP grantees—state LIHEAP officials from Alaska, California, Illinois, Massachusetts, and North Carolina.

and accounts. For example, USDA officials told us that programs or offices where all of the funding covers staff, like the Chief Financial Officer's office, are prioritized during a CR because they would be affected by a funding disruption. Education officials told us that they can develop and publish notices inviting applications for grants during the CR period that include boilerplate language that notes that the actual level of funding depends on final congressional action. This helps Education avoid setting program-specific funding limits. It also allows Education's budget staff to meet the needs of individual programs by reducing some programs' funds to cover the needs of other programs. HHS LIHEAP officials told us that they have developed processes and procedures for use under a CR to issue funding to grantees within 30 days of the start of the fiscal year. In the last 5 years, the time it has taken for HHS to disburse the first LIHEAP funds to grantees has ranged from 19 to 35 days.

- **Stability of funding.** HHS officials reported that funding for many of their programs is generally stable from year to year. This enables planning and prevents disruptions to operations regardless of whether there is a CR or a regular appropriations act at the beginning of the fiscal year. For example, in recent years, appropriations for HHS's LIHEAP have contained a provision that agency officials call a "hold harmless" provision. This provision prevents states and territories from being allocated less than 97 percent of the previous year's final allocation to prevent large reductions in funds available to grantees.
- **Use of budgetary flexibilities.** Officials at our three case study agencies reported that having flexibility in funding beyond the annual appropriations process for some agency programs helped them manage the effects of CRs. Agency programs can receive multi-year appropriations that allow them to spend funds over multiple years. This allows more flexibility in how and when funds are used when funding is uncertain due to a CR. According to HHS officials, HHS's unaccompanied children and refugee programs are two of the few programs within HHS that receive multi-year appropriations. Additionally, budget officials at USDA told us that the department's Secretary has used reprogramming authority for USDA's facility accounts. This authority allows USDA to shift funds within an appropriation account to use for purposes other than those outlined at the time of the appropriation.[30]

[30]Generally, agencies may shift funds within an appropriation or fund account as part of their duty to manage their funds. Agencies may reprogram without additional statutory authority. Reprogramming often involves some form of notification to congressional appropriation committees, authorizing committees, or both.

Program officials and recipients of USDA's Section 521 Rural Rental Assistance, Education's PBI grants, and HHS's LIHEAP that we spoke with reported that operations and services continued without major disruptions during CRs because of strategies and factors that help mitigate the risk of disruptions resulting from CRs. For example:

- **USDA's Section 521 Rural Rental Assistance.** Representatives from a national housing organization told us that about 40 percent of rural rental assistance contracts are renewed in the first quarter of the fiscal year. The representatives expressed concern that when disbursing funds proportionately to the length of the CR, USDA may be unable to cover the expenses of renewing all the eligible contracts at the beginning of the fiscal year. However, since fiscal year 2017, the Section 521 program has received $40 million of its appropriation as 2-year funding to address this potential funding shortfall.[31] USDA officials told us this funding is available for renewing contracts at the beginning of the fiscal year. They added that the $40 million has ensured adequate funding for property owners' accounts.

  Section 521 property owners are required to maintain long-term capital reserves to fund improvements to the properties, such as window and roof repairs. USDA's Rural Housing Service can authorize property owners to use their long-term capital reserves to cover rental assistance during CRs in case the Section 521 program funds are unavailable or delayed. The property owners we spoke to had never had to access these reserves for this purpose, but told us that if they used some of the reserve funding, Section 521 funds could be used to reimburse their reserves, once the funds became available.

- **Education's PBI grants.** Education officials told us that PBI formula grants, like many of Education's programs, are funded for the upcoming school year. In other words, PBI formula grant funds that are awarded in fiscal year 2022 are for PBI initiatives that will take place during the 2022-2023 academic year, which begins in the fourth quarter of fiscal year 2022. Since the agency does not typically award grants in the first or second quarter of the fiscal year, disruptions or delays in funding during this period affect PBI grants less.

  One PBI recipient we spoke with told us it can move grant funds between different PBI initiatives within its program by submitting a

[31] See appendix I for additional details on the Section 521 Rural Rental Assistance program.

program budget amendment to Education. Additionally, one PBI recipient told us that it can request and receive approval from Education that allows it to spend the remaining program funds that would otherwise be returned to Education after the original grant period ends. It can also use its own institutional resources to support PBI initiatives. The recipient school indicated that in the event that it had to cover program expenses while funding was unavailable, it would expect to be reimbursed for those expenses when funding was available.

- **HHS' LIHEAP.** LIHEAP primarily provides home energy assistance to low-income households, which is most in demand in the winter. HHS officials said the standard funds that are disbursed proportionately to the length of the CR would not cover the program's expenses, since they are concentrated around the beginning of the fiscal year. HHS officials told us that since 2012, HHS has received a 90 percent exception apportionment for LIHEAP from OMB as part of the first CR of each fiscal year.[32] In recent years, according to HHS officials, the exception apportionment has allowed HHS to receive and disburse LIHEAP funds to states, territories, and tribes in amounts that total about 90 percent of the previous year's funding at the beginning of the fiscal year.[33]

  The statute authorizing LIHEAP allows LIHEAP grantees to carry over up to 10 percent of their regular grant funding into the next fiscal year to cover potential funding shortages at the beginning of the fiscal year.[34] Additionally, two of the LIHEAP grantees we spoke to told us that they choose to use "planning allocations". This involves allocating just a portion of the funds initially made available to grantees to ensure they do not overspend the final appropriation amount. For example, LIHEAP officials from Illinois told us that they typically receive about $170 million in funding each year, and initially issue about $50 million to local agencies at the beginning of the fiscal year.

[32]An exception apportionment provides a specific account with more than the typical amount of funding apportioned during a CR. Agencies can request an exception apportionment from OMB. Exception apportionments may be requested based on the seasonality of a program, annualizing a new program, or for the safety of human life or protection of federal property.

[33]According to HHS officials, HHS disburses the remaining amounts that have not been transferred once the final appropriations have been enacted.

[34]42 U.S.C. § 8626(b)(2)(A)-(B).

This ensures the program is funded and to reduce the risk of overspending the state's final allocation of LIHEAP funds.

LIHEAP officials from Illinois and Massachusetts also reported having access to additional funding. For example, officials from Illinois told us they have access to a state utility fund that comes from rate-payer fees collected by regulated utilities. Likewise, officials from Massachusetts told us that local agencies could obtain required funding from the state budget. The state officials said these additional funding sources can help negate the potential negative effects if there were funding disruptions at the beginning of the fiscal year. However, not all LIHEAP grantees have access to all of these funding alternatives. For example, tribal governments may lack access to credit lines or other means of raising revenue, such as a tax base.

Agency Comments

We provided a draft of this report to the USDA, Education, HHS, and OMB for review and comment. In its comments, reproduced in appendix II, USDA generally agreed with our findings. USDA, Education, HHS, and OMB also provided technical comments, which we incorporated as appropriate.

As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies of this report to the appropriate congressional committees; the Secretaries of Agriculture, Education, and HHS; the Director of OMB; and other interested parties. In addition, the report will be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or arkinj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix III.

Jeff Arkin
Director, Strategic Issues

Appendix I: Selected Agency Program Profiles

This appendix provides detailed information on the three case study agency programs presented in this report: U.S. Department of Agriculture's Section 521 Rural Rental Assistance Program, Department of Education's Predominantly Black Institutions Formula Grant Program, and Department of Health and Human Services' Low Income Home Energy Assistance Program. For each agency profile, we present information on the program, including the recipients, funding characteristics, and program outcomes.

U.S. Department of Agriculture (USDA) Section 521 Rental Assistance Program Profile

About the Program

The Section 521 Rental Assistance Program provides rental subsidies to reduce the rent expenses for eligible recipients living in federally subsidized properties. The program is overseen by the Rural Housing Service and was authorized by Title V, Section 521(a)(2) of the Housing Act of 1949, as amended.

The program's rental assistance is administered in conjunction with new or existing property loans financed through other programs:

- Section 514 and 516 Farm Labor Housing Program Loan and Grant Program—provides grants and loans to build rental housing for farm laborers.
- Section 515 Rural Rental Housing Direct Loan—provides loans, subsidized to as low as 1 percent interest, to developers to build rental housing.

Projects must be established on a nonprofit or limited profit basis.

Properties receiving rental assistance must have tenants with low incomes (between 50 and 80 percent of the area median income) or very-low incomes (at or below 50 percent of the area median income). Under the Section 521 rental assistance, eligible tenants pay no more than 30 percent of their income towards rent. USDA pays the remaining amount to property owners.

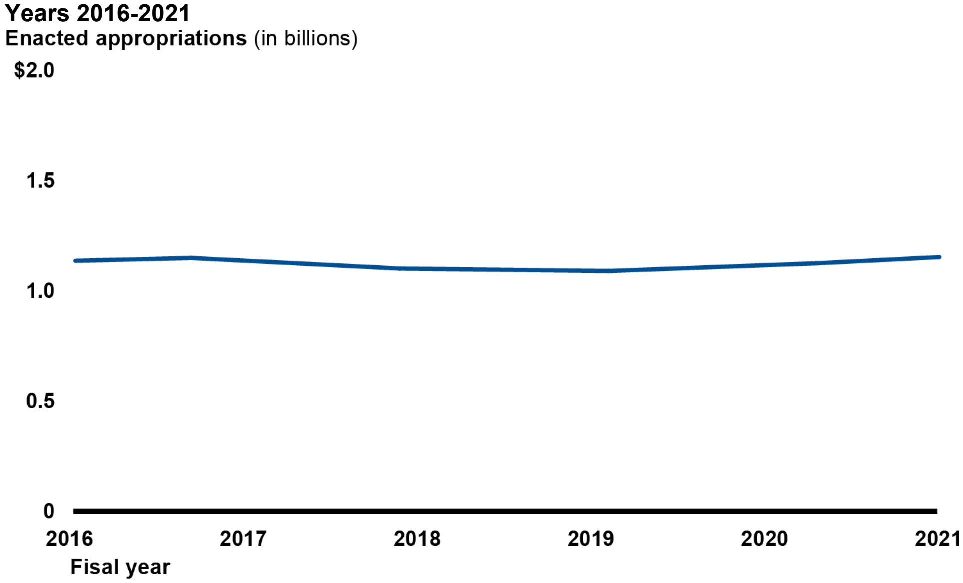
Program Recipients

Participating property owners receive rental assistance to cover the difference between the tenant's contribution and the rental amount. The program provides property owners with rental assistance funds through annual contract amounts expected to last for a 12-month period, as required under USDA's appropriations acts. Annual contracts end when the original dollar amount obligated is fully expended, even if the period covered by the contract is longer than 12 months. Many factors—including changes in vacancies, tenant incomes, and the number of rental units undergoing repair or rehabilitation—can lead to rental assistance agreements lasting shorter or longer than anticipated. Program administrators automatically renew expiring contracts if funding is available and property owners are in compliance with program requirements. Each month, property owners or their management companies must certify the number of rental assistance units that are occupied and submit a request for rental assistance payment. Additionally, property owners must certify tenants' incomes annually or when a tenant's income substantially changes.

Funding Characteristics

The program is primarily funded through 1-year, discretionary appropriations. In every fiscal year since 2017, $40 million of the program's funding has been made available for a 2-year period. As shown in figure 5, annual appropriations generally remained the same since 2016. In fiscal year 2021, the program's total appropriation was $1.41 billion.

Figure 5: Section 521 Rental Assistance Program Annual Appropriations, Fiscal Years 2016-2021



Source: GAO analysis of Department of Agriculture budget data. | GAO-22-104701

In addition to the annual appropriations shown in the figure, USDA received an additional appropriation of $100 million through the American

Rescue Plan Act in fiscal year 2021 to provide grants to address income losses for residents in eligible housing during the COVID-19 pandemic.[1]

Program Outcomes

According to USDA officials, from fiscal years 2016 to 2018, the program provided more than $2.9 billion in rental assistance payments to more than 8,000 property owners on behalf of approximately 14,000 tenants residing in multi-family housing complexes in the 50 states, Puerto Rico, the U.S. Virgin Islands, and Guam.

In 2020, about 93 percent of households receiving Section 521 rental assistance were very-low income households, with an average annual household income of $11,669. The percentage of very-low income households receiving Section 521 rental assistance in 2020 was similar in 2018 and 2019.

[1]Pub. L. No. 117-2, § 3202, 135 Stat. 60 (2021).

Department of Education Predominantly Black Institutions (PBI) Formula Grants Profile

About the Program

The purpose of the PBI formula grants program is to assist predominantly Black institutions of higher education in expanding educational opportunity through a program of federal assistance. The program is part of the Higher Education account of Education's Office of Postsecondary Education. The PBI formula grants program was originally authorized in 2008 in Title III, Part A, Section 318 of the Higher Education Act. To participate in the program, schools' student bodies must meet certain demographic requirements.

According to Education officials, a cohort of grantees receive yearly funding for a 5-year period before having to reapply to the grant program. There is usually a 2-year waiting period after the end of a 5-year grant period before a school can reapply for PBI formula grants. However, that waiting period was waived in 2020 for fiscal year 2021 in response to the COVID-19 pandemic.

Program Recipients

PBI formula grants are allocated each year to applicant schools that have undergraduate enrollments that are at least 40 percent Black American students and are made up by at least 50 percent low-income or first-generation students, and do not receive other specified funds. Grantees provide demographic information to Education each year to ensure that they continue to meet the grant requirements.

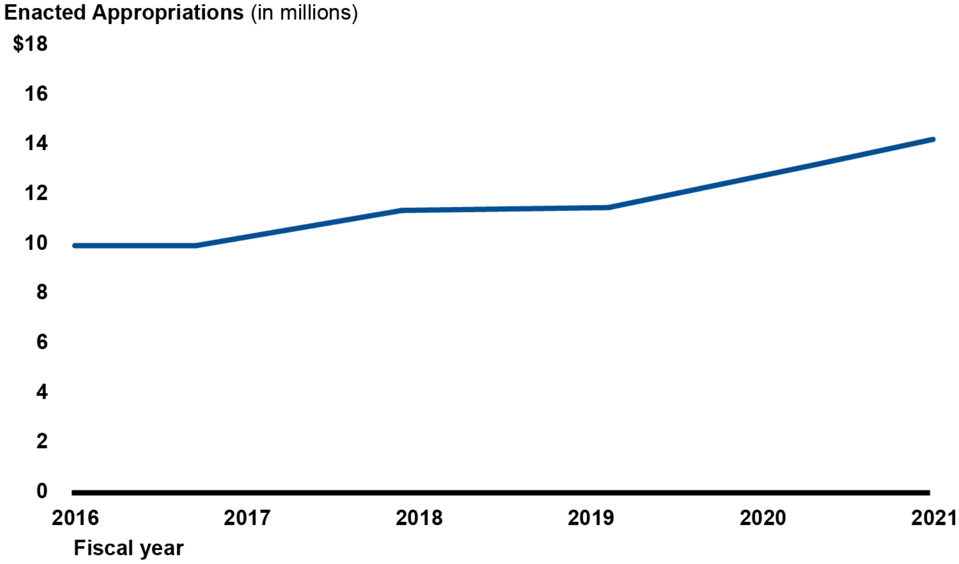
Grantees can use these formula grants to (1) provide academic instruction in disciplines in which Black Americans are underrepresented, (2) establish or enhance a program to qualify students to teach, (3) establish community outreach programs, (4) acquire laboratory equipment, (5) build and maintain learning facilities, (6) support faculty development, (7) develop and improve academic programs, (8) purchase books, (9) provide tutoring, (10) improve financial and economic literacy, (11) support administrative and fund management, (12) facilitate joint use of facilities, (13) establish or improve an endowment fund, and (14) create or improve facilities and equipment for remote learning.

Funding Characteristics

The PBI formula grants are generally funded through 1-year, discretionary appropriations. As shown in figure 6, annual appropriations for the PBI formula grants have increased since 2016. According to Education's Congressional Budget Justification for fiscal year 2021, the total appropriation was $14.2 million.

Figure 6: Predominantly Black Institutions Formula Grants Annual Appropriations, Fiscal Years 2016-2021

Enacted Appropriations (in millions)



Source: GAO analysis of Department of Education budget data. | GAO-22-104701

In addition to the annual appropriations shows in the figure, the PBI program received $18.2 million in funding from the CARES Act in fiscal year 2020 to prevent, prepare for, or respond to the COVID-19 pandemic, and supplemental funding totaling $29.6 million in fiscal year 2021 through the Coronavirus Response and Relief Supplemental

Appropriation Act, 2021.[2] The PBI program also received an additional $51.6 million through the American Rescue Plan Act in fiscal year 2021.[3]

Program Outcomes

In fiscal year 2021, 40 schools received PBI formula grants as part of a 5-year cohort for a total of $14.2 million. Institutions of higher education receiving PBI grants have typically met or exceeded Education's performance goals. For example, in 2020, the percentage of first-year students who continued for a second year at the same PBI met the target for 2-year institutions (56 percent) and exceeded the target for 4-year institutions (74 percent) by 1.5 percentage points.

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[2]Pub. L. No. 116-136, § 18004(a)(2), 134 Stat. 281, 567 (2020); Pub. L. No. 116-260, div. M, § 314(a)(2), 134 Stat. 1182, 1932 (2020).

[3]Pub. L. No. 117-2, § 2003 (3), 135 Stat. 4, 23 (2021).

Department of Health and Human Services' (HHS) Low Income Home Energy Assistance Program (LIHEAP) Profile

Program Recipients

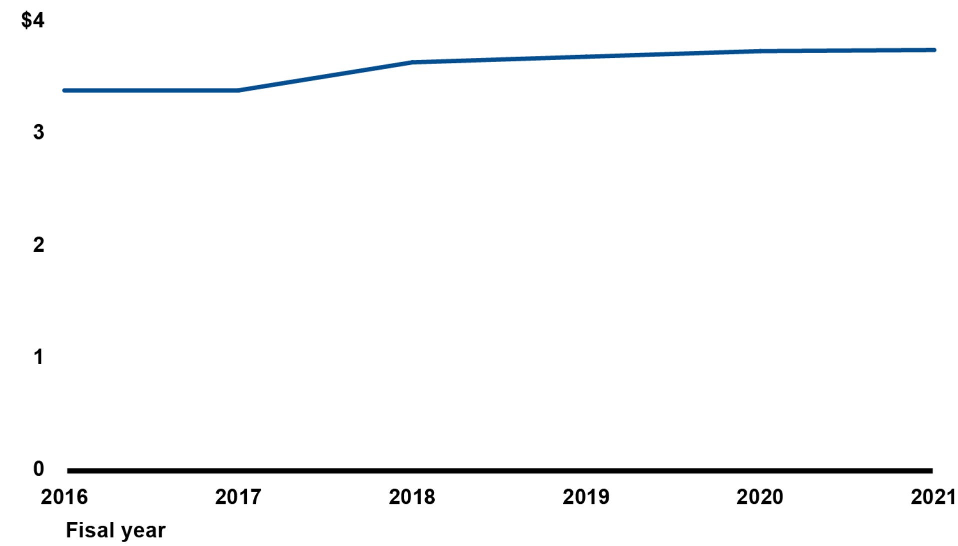
According to HHS officials, federal LIHEAP funds are disbursed in the form of grants to the 50 states, the District of Columbia, approximately 150 tribes and tribal organizations, and five U.S. territories (grantees). In addition, according to HHS officials, grantees can work in-house or contract with local administering agencies and utility companies to provide financial credits or fuel to households that have applied for and been approved to receive benefits. Funds can by granted directly to the tribal organization or, if there is no tribal organization, to an entity HHS determines has the capacity to provide assistance.

Each year, grantees are required to submit a plan to HHS that outlines, among other things, eligibility requirements used and estimates on the use of funds.

Funding Characteristics

LIHEAP is generally funded through one-year, discretionary appropriations. As shown in figure 7, annual appropriations for the program have increased slightly over time. In fiscal year 2021, its total appropriation was $3.75 billion.

Figure 7: Low Income Home Energy Assistance Program Annual Appropriations, Fiscal Years 2016-2021



Source: GAO analysis of Department of Health and Human Services budget data. | GAO-22-104701

In addition to the annual appropriations shows in the figure, LIHEAP received an additional $900 million through the CARES Act in fiscal year 2020 to prevent, prepare for, or respond to the COVID-19 pandemic.[4] LIHEAP also received an additional $4.5 billion through the American Rescue Plan Act in fiscal year 2021.[5]

According to HHS officials, funds are allocated to state grantees based on two formulas, as specified by appropriations acts each year. The "old" formula—which uses a methodology from 1981—is primarily based on

About the Program

The LIHEAP grant provides home energy assistance to low-income households. It is overseen by the Office of Community Services in HHS' Administration for Children & Families. LIHEAP was authorized by the Low Income Home Energy Assistance Act of 1981, as amended. Grantees can use these funds for various purposes, such as heating and/or cooling assistance, weatherization, and energy crisis assistance.

According to agency officials, low-income households can apply to their state, territory, or tribal LIHEAP offices to participate in the program. In addition, according to HHS officials, LIHEAP offices or their local administering agencies provide financial credits to approved households' utility accounts or pay for fuel delivery to approved applicants, based on their home fuel source.

Eligible households generally must have income less than 150 percent of the federal poverty guideline or less than 60 percent of their state's median income level. States can set lower eligibility thresholds, but not less than 110 percent of the federal poverty guideline. A grantee may determine eligibility by the receipt of certain federal benefits, such as the Temporary Assistance for Needy Families program.

state heating needs, allocating more money to colder states. The “new” formula—which uses a methodology from 1984—is primarily based on recent population and energy data. In addition, according to HHS officials, in fiscal year 2021, $2.99 billion of LIHEAP’s annual appropriation was directed to be allocated based on the “old” formula. The remaining $760 million of its annual appropriation was to be allocated to grantees based on the “new” formula.

Allotments for tribal grantees are taken from the LIHEAP allocations of the states—within which tribes are located and for which states would otherwise be paid—and may be based on either (1) the number of low-income Native American households on tribal land as a proportion of all low-income households in the state, or (2) an agreed upon amount with the state. U.S. territories are to receive a flat rate between 0.1 and 0.5 percent of the total LIHEAP appropriation for the year. In fiscal year 2019, LIHEAP funding was divided between the five territories based on population, with Puerto Rico receiving about 90 percent of the funds.

Some grantees also have access to other sources of funding for their programs, such as allocations from state appropriations or collection of fees from customers of utility companies.

Program Outcomes

According to HHS, preliminary data indicates that during fiscal year 2020, the program’s grants resulted in an estimated:

- $2.02 billion in heating assistance for 4.8 million households,
- $464 million in cooling assistance for 820,445 households,
- $402 million for residential weatherization or repairs for 50,424 households, and
- $916 million in crisis assistance for households at immediate risk of losing utilities.

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[4]Pub. L. No 116-136, 134 Stat. 281, 557 (2020).

[5]Pub. L. No 117-2, tit. II, § 2911, 135 Stat 4. 51 (2021).

Appendix II: Comments from the Department of Agriculture

USDA

United States Department of Agriculture

Office of the Secretary

Office of Budget and Program Analysis

1400 Independence Avenue S.W.
Washington, DC 20250

Jeff Arkin
Director, Budget Issues
Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Director Arkin,

The U.S. Department of Agriculture (USDA) appreciates the opportunity to respond to the U.S. Government Accountability (GAO) Draft Report GAO-22-104701 of May 2022 entitled "Selected Agencies and Programs Used Strategies to Manage Constraints of Continuing Resolutions", which was prepared for the Chairman, Committee on the Budget, U.S. Senate and the Chairman, Committee on the Budget, House of Representatives.

We generally agree with the facts presented in the Draft Report GAO-22-104701 as presented. We also note that there are no recommendations proposed for USDA.

If you have additional questions, please have a member of your staff contact the USDA office of the Secretary at 202-720-7115.

Sincerely,

JOHN RAPP Digitally signed by JOHN RAPP
Date: 2022.06.03 14:18:26 -04'00'

John Rapp
Director Office of Budget and Program Analysis

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

Jeff Arkin, (202) 512-6806 or arkinj@gao.gov.

Staff Acknowledgments

In addition to the contact named above, Janice Latimer, Assistant Director, and Jazzmin Cooper, Analyst-in-Charge, supervised the development of this report. Sam Gaffigan, Kyle Melatti, and Laurel Plume made major contributions to this report. Also contributing to this report in their areas of expertise were Jacqueline Chapin, Lorraine Ettaro, Samantha Lalisan, and Robert Robinson.

(104701)

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