50. Iraq Security Funding

When considering new funding requests to train and equip Iraqi security forces, Congress should consider the government of Iraq's financial resources, which afford it the ability to contribute more toward the cost of Iraq's security.

Why This Area Is Important

Since 2003, the United States has reported obligating about $708 billion for U.S. military operations in Iraq and has provided about $25.5 billion for training, equipment, supplies, facility construction, and other services for Iraqi security forces.[1] In its fiscal year 2012 budget request, the administration requested more than $2.4 billion in U.S. funding to support the training and equipping of forces under Iraq's security ministries. The fiscal year 2009 National Defense Authorization Act instructed the U.S. government to take actions to ensure that Iraqi funds are used to pay the costs of training, equipping, and sustaining Iraqi security forces.[2] In December 2011, the United States withdrew all U.S. forces from Iraq. However, the U.S.-Iraq Strategic Framework Agreement affirms the desires of the two countries to establish a long-term relationship of cooperation in the economic, diplomatic, cultural, and security fields, among others.[3] Iraq's large oil reserves offer the Iraqi government the potential to contribute to the country's current and future security and stabilization requirements. Oil revenues account for over 50 percent of the country's gross domestic product and about 90 percent of the government's revenues. As GAO previously reported, Iraq reported substantial budget surpluses.

What GAO Found

GAO analysis of Iraqi revenue and expenditure data through the end of 2009 showed that Iraq generated an estimated cumulative budget surplus of $52.1 billion. This estimate is consistent with the method that Iraq uses to calculate its fiscal position. Adjusting for $40.3 billion in estimated outstanding advances reduces the amount of available surplus funds to $11.8 billion. For 2010, Iraqi Ministry of Finance and Central Bank of Iraq data show that the Iraqi government generated a $600 million cash deficit (rather than the $19. 6 billion deficit budgeted) due to higher-than-predicted revenue and less-than-planned expenditures. In addition, during the first 6 months of 2011, the government of Iraq collected $7.9 billion more in oil revenue than it originally budgeted. GAO does not have more

[1]Iraqi security forces include the Iraqi army, navy, and air force under the Ministry of Defense and the Iraqi police, federal police, and border enforcement under the Ministry of Interior.

[2]Duncan Hunter National Defense Authorization Act for Fiscal Year 2009, Pub. L. No. 110-47 (Oct. 14, 2008).

[3]*Strategic Framework Agreement for a Relationship of Friendship and Cooperation between the United States of America and the Republic of Iraq* (Nov. 17, 2008), effective January 1, 2009.

recent data on outstanding advances that would allow for an update to the amount of available surplus. The International Monetary Fund, however, has determined that the Ministry of Finance should review the outstanding advances as a benchmark the government of Iraq needs to achieve under its current stand-by arrangement.

Iraqi government data indicate that security spending under the Ministries of Defense and Interior increased from $2.0 billion in 2005 to an estimated $8.6 billion in 2009. In addition, these ministries set aside about $5.5 billion over this period for the purchase of equipment, training, and services under the U.S. Foreign Military Sales (FMS) program. In certain instances, the United States has provided an incentive for these ministries to increase their security spending by leveraging U.S. funds to supplement Iraq's FMS purchases. The Iraqi government also funded the Iraq-Commander's Emergency Response Program and assumed responsibility for the salaries of almost 90,000 Sons of Iraq—nongovernmental security contractors hired by U.S. and Coalition forces to help maintain security in their local communities. While security spending has increased, GAO's analysis of data for the Iraqi government, the Department of Defense (DOD), and the Trade Bank of Iraq showed that the ministries did not spend or set aside between $2.5 billion and $5.2 billion of their 2005 through 2009 budgeted funds—funds that could have been used to address security needs.[4] Department of State (State) and DOD officials cited overly centralized decision making and weak procurement capacity as reasons for the ministries' inability to spend these funds. In April 2010, Ministry of Defense officials received Ministry of Finance approval to use $143 million of their unspent 2009 funds for FMS purchases. Ministry of Interior officials planned to use more than $300 million of their unspent 2009 funds for similar purposes.

In its fiscal year 2012 budget request, the administration requested more than $2.4 billion in U.S. funding to support the training and equipping of forces under Iraq's security ministries. Specifically,

- State requested $1 billion for Foreign Military Financing to purchase training and equipment for Iraqi security forces. According to State, this request for Iraq is a replacement for DOD's Iraq Security Forces Funding and is in addition to the $25.5 billion that has already been provided since 2003. In the 2012 Consolidated Appropriations Act, Congress appropriated $1.102 billion for Foreign Military Financing for Overseas Contingency Operations/Global War on Terrorism.[5] The Conference Agreement accompanying the act explains that the

[4]The range that GAO estimated reflects uncertainty regarding what portion of funds set aside for FMS purchases and paid as letters of credit has been recorded as expenditures by the Ministry of Finance and is therefore included in expenditure totals.

[5]Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, Dec. 23, 2011.

amount is for the extraordinary costs of contingency operations, including in Iraq, Pakistan, the Philippines, and Yemen.

- State also requested $886 million to fund its new Police Development Program in Iraq, of which 15.5 percent ($137 million) will be used to deploy approximately 190 police advisors and 82 percent ($723 million) will be used for security and support costs. These funds are in addition to the $757 million that was available in fiscal years 2010 and 2011, for the Police Development Program's start-up and initial operating costs. Congress appropriated $983,605,000 for International Narcotics Control and Law Enforcement for Overseas Contingency Operations/Global War on Terrorism. The conference Agreement accompanying the act explained that the amount is for the extraordinary costs of contingency operations, including in Iraq, Pakistan, Afghanistan, Yemen, Somalia, and for African counterterrorism partnerships.

- DOD requested $524 million to establish its Office of Security Cooperation-Iraq, which will be responsible for administering Iraq's FMS and Foreign Military Financing program, among other responsibilities. Congress authorized that from the funds made available to DOD for Operation and Maintenance, Air Force, up to $524 million could be used to fund the operations and activities of the Office of Security Cooperation-Iraq and security assistance teams, including life support, transportation and personal security, and facilities renovation and construction.

Actions Needed and Potential Financial or Other Benefits

Iraq generated an estimated cumulative budget surplus of $52.1 billion through December 2009. Adjusting for outstanding advances, at least $11.8 billion of this surplus was available for future spending. In light of these resources, Iraq has the potential to further contribute toward its security needs, even as it addresses other competing priorities. GAO recommended in September 2010 that Congress should

- consider Iraq's available financial resources when it reviews future budget requests for additional funds to train and equip Iraqi security forces.

Additional clarity is needed on Iraq's outstanding advances to determine the financial resources Iraq has available for future spending. To this end, GAO recommended in September 2010 that the Secretaries of State and the Treasury should

- work with the Iraqi government to identify these resources by assisting Iraq in completing International Monetary Fund-required review of outstanding advances.

Agency Comments and GAO's Evaluation

GAO provided a draft of its September 2010 report to State, Treasury, DOD and the International Monetary Fund for review and comment. State, Treasury, DOD, and the International Monetary Fund provided technical comments, which were incorporated as appropriate. State and Treasury agreed with GAO's recommendation and agreed to work with their Iraqi counterparts to identify available financial resources. Treasury also agreed in principle that, while Iraq's fiscal accounts are not well ordered, Iraq potentially will have financial resources to engage in greater cost-sharing. State, Treasury, and DOD stated that the Iraqi government's available funds are closer to the low end of GAO's range, and that Iraq needs to maintain a fiscal reserve. GAO believes that it is premature to determine that Iraq's available resources fall at the low end of the range until Iraq has completed International Monetary Fund-required review of outstanding advances, particularly in light of the substantial shortcomings associated with Iraq's accounting for advances. This review will clarify the total resources available for government spending. GAO agrees that it may be prudent for Iraq to maintain a fiscal reserve.

DOD also commented that it believes the overall message of the draft report—that the Iraqi government had significant cash reserves that would have allowed it to pay more of its security costs—is inaccurate. GAO disagreed. In its report, GAO noted that Iraq ended 2009 with at least $15.3 billion in financial deposits. Moreover, when completed, International Monetary Fund-required review of Iraq's outstanding advances will clarify the total funds that are available to the government for spending.

How GAO Conducted Its Work

The information contained in this analysis is based on findings from the products listed in the related GAO products section. GAO analyzed relevant data, reviewed documents, and interviewed Iraqi officials in Baghdad, Iraq, including the Ministers of Finance, Defense, and Interior; the Governor of the Central Bank of Iraq; the President of the Trade Bank of Iraq; and the Deputies General of Accounting at the Rafidain and Rasheed banks, which are Iraq's two largest state-owned commercial banks. GAO analyzed data on Iraq's reported revenues and expenditures from the Minister of Finance for 2005 through 2010 and from Iraq's financial statements prepared by Iraq's Board of Supreme Audit for 2005 through 2007. GAO also analyzed similar data on Iraq's advances through September 2009. GAO also interviewed U.S. and other officials in Washington, D.C., and Baghdad, Iraq, including officials from DOD, State, and the Department of the Treasury; the World Bank; the International Monetary Fund; and the Federal Reserve Bank of New York. GAO conducted a site visit in Baghdad, Iraq, in April 2010, to interview Iraqi officials and to obtain additional information on Iraq's fiscal position. To report on the President's fiscal year 2012 budget request, GAO reviewed the President's fiscal year budget request for international affairs, and past and current transition and interagency planning documents for the transition to a civilian-led U.S. presence in Iraq. GAO also interviewed officials from the Departments of State and Defense in Washington, D.C., and the U.S. Embassy Baghdad.

Related GAO Products

Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing. GAO-10-304. Washington, D.C.: September 13, 2010.

Iraq: Key Issues for Congressional Oversight. GAO-09-294SP. Washington, D.C.: March 24, 2009.

Stabilizing and Rebuilding Iraq: Iraq Revenues, Expenditures, and Surplus. GAO-08-1031. Washington, D.C.: August 5, 2008.

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51. Domestic Disaster Assistance

The Federal Emergency Management Agency could reduce the costs to the federal government related to major disasters declared by the President by updating the principal indicator on which disaster funding decisions are based and better measuring a state's capacity to respond without federal assistance.

Why This Area Is Important

The growing number of major disaster declarations has contributed to an increase in federal expenditures for disaster assistance. From fiscal years 2002 to 2011, Presidents have declared 35 percent more disasters than during the preceding 10-year period. Major disaster declarations can trigger a variety of federal response and recovery assistance for government and nongovernmental entities, households, and individuals. Officials from the Federal Emergency Management Agency (FEMA), within the Department of Homeland Security (DHS), have cited various possible reasons for increases in the number of declarations, including more active weather patterns, increased costs to repair damaged infrastructure, and population increases.

When a state is hit by a disaster, the governor may request a major disaster declaration from the President.[1] FEMA makes an assessment of damage and other factors and makes a recommendation to the President, who has discretion to accept or reject FEMA's recommendation. FEMA uses a statewide per capita damage indicator to help determine whether sufficient damage has occurred to warrant a declaration and to determine whether a state should receive Public Assistance. Public Assistance is the federal disaster assistance program used by FEMA to reimburse states for certain response and recovery activities.[2] Public Assistance funding represents the largest proportion of funds obligated from FEMA's Disaster Relief Fund, which is the major source of federal disaster recovery assistance for state and local governments when a disaster is declared.

Much of the growth in major disaster declarations has occurred at the same time (that is, since 9/11) that the federal government has provided more than $34 billion to state and local governments to enhance their

[1]42 U.S.C. § 5170. In addition to major disaster declarations, the President may issue emergency declarations. If the President declares an emergency, the federal government may provide immediate and short-term assistance that is necessary to save lives, protect property and public health and safety, or lessen or avert the threat of a catastrophe. 42 U.S.C. § 5192. Federal assistance may not exceed $5 million under an emergency declaration unless continued emergency assistance is immediately required; there is a continuing and immediate risk to lives, property, public health or safety; and necessary assistance will not otherwise be provided on a timely basis. 42 U.S.C. § 5193.

[2]The Public Assistance Program provides for debris removal, emergency protective measures, and the repair, replacement, or restoration of disaster-damaged, publicly owned facilities and the facilities of certain private nonprofit organizations that provide services otherwise performed by a government agency.

preparedness to protect against, respond to, and recover from disasters of all types. From fiscal years 2004 through 2011, the President approved 539 major disaster declarations. As of September 30, 2011, $78.7 billion was paid for by the Disaster Relief Fund for these disasters.[3] For 13 of these declared disasters, FEMA has obligated over $1 billion each.[4]

In August 2011, the Disaster Relief Fund diminished to a level that caused FEMA to temporarily halt funding on long-term recovery projects and focus on immediate needs. According to the FEMA Administrator, due to the shortage of available balances in the Disaster Relief Fund, FEMA accelerated its efforts to recover previously obligated funds from states for completed projects that had unexpended balances.[5] Further, throughout fiscal year 2011, FEMA recovered over $3.5 billion in unexpended funds from states and other federal agencies.[6] GAO has identified determining the costs to be borne by the federal, state, and local governments or the private sector in preparing for, responding to, and recovering from disasters of all types as a 21st Century challenge.[7] GAO is currently conducting a review of the disaster declaration process and plans to report the results in summer 2012.

What GAO Found

FEMA could reduce federal expenditures by updating its eligibility indicator and more accurately determining a state's capacity to respond to a disaster. According to FEMA and state emergency management officials, FEMA has primarily relied on a single indicator, the statewide per capita damage indicator, to determine whether to recommend that a state receive Public Assistance funding. For example, in fiscal year 2012, the per capita indicator is $1.35; thus, for a state with 10 million people, estimated damages from a disaster would generally have to be $13.5 million or more for FEMA to recommend Public Assistance, although other factors could also influence the recommendation.

[3]FEMA's obligations of $78.7 billion exclude obligations for disasters declared before fiscal year 2004 that had yet to be closed out by October 1, 2004, and, therefore, remained eligible for additional obligations in fiscal year 2004 and subsequent years.

[4]In addition to the 13 disasters that have currently exceeded a billion dollars in obligations, other disasters declared during fiscal years 2004 to 2011 that are still open could reach obligations of over $1 billion as FEMA continues to obligate funds for them.

[5]Statements of The Honorable W. Craig Fugate, Administrator, FEMA, before the House Committee on Transportation and Infrastructure, Subcommittee on Economic Development, Public Buildings, and Emergency Management, *Streamlining Emergency Management: Improving Preparedness, Response, and Cutting Costs* (Washington, D.C.: Oct. 13, 2011).

[6]Statements of The Honorable W. Craig Fugate, Administrator, FEMA, before the House Committee on Homeland Security, Subcommittee on Emergency Preparedness, Response, and Communications, *Five Years Later: An Assessment of the Post Katrina Emergency Management Reform Act* (Washington, D.C.: Oct. 25, 2011).

[7]See GAO, *21st Century Challenges: Reexamining the Base of the Federal Government*, GAO-05-325SP (Washington, D.C.: February 2005).

FEMA's method for determining a state's capacity to respond without federal assistance relies on a governor's certification and damage indicators. The Stafford Act requires that a governor's request for a major disaster declaration be based on a finding that the disaster is of such severity and magnitude that an effective response is beyond the capabilities of the state and that federal assistance is necessary.[8] FEMA officials stated that governors must certify in their letter to the President requesting a major disaster declaration that the disaster is beyond the capabilities of the state. FEMA regulations list quantitative and qualitative factors, such as whether a state is responding to multiple disasters within a short time period, that the agency considers when determining whether a disaster declaration is warranted.[9] However, in describing the declarations process, FEMA and state officials stated that FEMA uses the statewide per capita indicator as the primary determining factor for Public Assistance funding. This damage indicator, which FEMA has used since 1986, is essentially a proxy fiscal measure of a state's capacity to respond to and recover from a disaster.

The Post-Katrina Emergency Management Reform Act of 2006, enacted in response to Hurricane Katrina, required FEMA to develop a set of preparedness metrics that could be used to assess operational preparedness capacity.[10] Presidential Policy Directive-8, issued in March 2011, also includes such a requirement. However, FEMA has not yet developed such metrics, which limits its ability to comprehensively assess a state's disaster preparedness and capabilities. Moreover, at this time, FEMA does not have any plans or policies in place to use state preparedness data to inform decisions regarding Presidential disaster declarations. Without an established means of assessing state response and recovery capacity, FEMA has continued to rely primarily on the per capita damage indicator when determining whether a major disaster declaration is warranted. Metrics to assess a state's disaster preparedness and capabilities would augment the Public Assistance per capita indicator to provide a more comprehensive understanding of a state's capacity to respond to and recover from a disaster without federal assistance.[11]

Further, FEMA has not adjusted the per capita indicator for Public Assistance to keep pace with changes in per capita personal income.

[8]42 U.S.C. § 5170. The intent of the Stafford Act is to, among other things, provide an orderly and continuing means of assistance by the federal government to state and local governments in carrying out their responsibilities to alleviate the suffering and damage from disasters. 42 U.S.C. §5121(b).

[9]See 44 C.F.R. § 206.48(a)(5).

[10]6 U.S.C. § 749.

[11]GAO has previously reported on the importance of metrics, for example, see GAO, *Measuring Disaster Preparedness: FEMA Has Made Limited Progress in Assessing National Capabilities,* GAO-11-260T (Washington, D.C.: March 17, 2011).

According to federal internal control standards, activities should be established to monitor performance indicators and controls should be aimed at validating the propriety and integrity of such indicators.[12] In 1986, FEMA proposed a $1.00 per capita indicator for Public Assistance as a means of gauging state fiscal capacity.[13] The indicator was based on the 1983 per capita personal income nationwide, then estimated at $11,667. FEMA thought it reasonable "that a state would be capable of providing $1.00 for each resident of that state to cover the cost of state efforts to alleviate the damage which results from a disaster situation" given that national per capita personal income was $11,667.[14] While the proposed rule was not codified in 1986, FEMA began to use the $1.00 per capita indicator informally as part of its preliminary damage assessment efforts and did not adjust the indicator annually for either inflation or increases in national per capita income. In 1998, FEMA had suggested that the Public Assistance indicator be adjusted to $1.51 to account for inflation since 1986, but due to input from state emergency management officials, FEMA decided not to do so. In 1999, FEMA issued a rule codifying the per capita indicator at $1.00, which was stipulated to include an annual adjustment for inflation, but the rule was silent on whether the indicator would continue to be based on nationwide per capita personal income.[15] As a result, the indicator has risen 35 percent from $1.00 to $1.35 in the 12 years since FEMA began its annual inflationary adjustments. In proposing and finalizing the rule, FEMA stated that it recognized that a straight per capita figure may not be the best measurement of a state's capability, but that it provided a simple, clear, consistent and long-standing means of measuring the severity, magnitude, and impact of a disaster, while at the same time ensuring that the President can respond quickly and effectively to a governor's request for assistance.[16]

Had the indicator been adjusted for inflation beginning when FEMA started using it in 1986, it would have risen more than 100 percent to $2.07 by 2012. Furthermore, had the indicator been adjusted for increases in per capita personal income, the indicator would have risen to $3.42 in 2010, based on 2010 national per capita personal income of $39,945. While these alternate adjustment methods would have increased the per capita indicator, they are not necessarily indicative of a state's ability to pay for the damage because they do not consider the

[12]See GAO, *Standards for Internal Control in the Federal Government,* GAO/AIMD-00-21.3.1. (Washington, D.C.: November 1999).

[13]51 Fed. Reg. 13,332 (Apr. 18, 1986).

[14]51 Fed. Reg. at 13,333.

[15]64 Fed. Reg. 47,697 (Sept. 1, 1999). When FEMA published the rule establishing the formal public assistance criteria in 1999, FEMA set the public assistance per capita indicator at $1.00.

[16]64 Fed. Reg. at 47,697; 64 Fed. Reg. 3910, 3911 (Jan. 26, 1999).

substantial differences in states' financial capacities to respond when disasters occur. For example, per capita personal income is a relatively poor indicator of a state's fiscal capacity because it does not comprehensively measure income potentially subject to state taxation.[17] In addition, reliance on a single damage estimate as the primary indicator to determine whether a major disaster declaration is warranted does not provide a comprehensive assessment of a state's capacity to respond to a disaster without federal assistance.

As GAO reported in August 2001, issues exist regarding the criteria that FEMA used to recommend to the President that a state disaster declaration request be approved or denied. Specifically, GAO reported that the per capita indicator was not necessarily indicative of state or local capability to respond effectively without federal assistance, and recommended that FEMA should consider alternative criteria. FEMA's response noted that GAO provided valuable input for the FEMA team that was reviewing the disaster declaration process and the criteria used to assess state damages. According to FEMA, in 2001 the President's budget for fiscal year 2002 included a provision for the development of improved guidelines for disaster assistance that provided states with meaningful criteria that must be met to become eligible for federal disaster assistance. FEMA undertook a review of disaster declaration guidelines; however, no changes to the established declaration guidelines were adopted and, ultimately, FEMA did not change its reliance on the per capita indicator. In January 2012, FEMA officials stated that it is a balancing act to agree on a good, reasonable measure of a state's capacity to respond to and recover from a disaster.

At the time of GAO's recommendation, there was no requirement, as there is now, that FEMA develop metrics to assess state capabilities. The growing number of major disaster declarations highlights the need to re-examine the criteria used to assess state damages and also augment the damage indicator with a means of assessing state capabilities.[18] The figure below shows the actual increases in the per capita indicator for Public Assistance from 1986 to 2010 compared to the increases that would have occurred if FEMA had adjusted the indicator for inflation or the increase in per capita personal income during this period.

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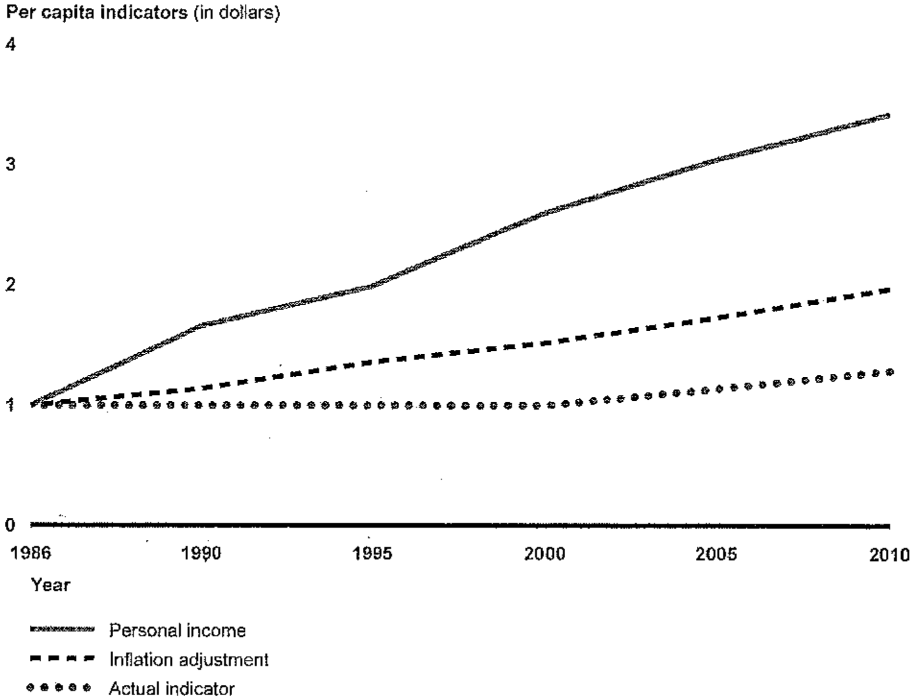
[17] For example, per capita income does not include income produced in a state unless it is received as income by a state resident. Thus, profits retained by corporations for business investment, though potentially subject to state taxation, are not included in a state per-capita income measure because they do not represent income received by state residents.

[18] Another potential method for calculating the public assistance damage estimate indicator is through the use of Total Taxable Resources, an indicator developed by the Department of the Treasury, which measures resources that are potentially subject to state taxation. GAO previously reported in 2001 that Total Taxable Resources provide a more sensitive adjustment for growth over time in a state's fiscal capacity than the consumer price index.

FEMA Per Capita Indicator for Public Assistance and Alternate Measures



Sources: GAO analysis of Department of Homeland Security, Department of Commerce, and Bureau of Labor Statistics data.

Because FEMA's current per capita indicator does not reflect the rise in either (1) per capita personal income since it was created in 1986 or (2) inflation from 1986 to 1999, the indicator could be artificially low. Further, FEMA officials stated that the rise in construction and other costs to respond to and recover from disasters have outpaced the rise in the per capita indicator. As a result, states can receive disaster funding for relatively small damage estimates. FEMA officials stated that in states with smaller populations, damage to a single building or facility, such as a water treatment facility, could result in a damage estimate sufficient to meet the state per capita damage threshold and warrant a disaster declaration. Given the recent increase in disaster declarations, re-examining the basis for the per capita indicator would better position FEMA to assess a state's capacity to respond to and recover from a disaster.

Actions Needed and Potential Financial or Other Benefits

Based on GAO's ongoing work, and given the experiences over the past decade and the inclusion of FEMA in DHS in 2003, GAO expects to reiterate its August 2001 recommendations and further recommend that the Secretary of Homeland Security direct the FEMA Administrator to implement them. GAO recommended that the FEMA Administrator

- re-examine the basis for the Public Assistance per capita indicator and determine whether it accurately reflects a state's capacity to respond to and recover from a disaster without federal assistance.

- re-examine the method used to update the per capita indicator to ensure that the indicator accurately reflects annual changes in a state's capacity to respond to and recover from a disaster.

We also expect to recommend that once FEMA has established the metrics required by both statute and Presidential Policy Directive to assess a state's disaster preparedness and capabilities, FEMA should

- examine their usefulness in supplementing or replacing the per capita damage indicator on which FEMA now principally relies.

The data FEMA provided to GAO cannot be used to calculate the financial savings that may have been realized for prior disaster declarations had FEMA and the President used alternate indicators. For example, according to FEMA officials, they frequently stopped estimating damages for Public Assistance once the estimate equaled or exceeded the per capita indicator. Consequently, GAO cannot determine whether the estimated damages would have met or exceeded a higher, alternative per capita indicator. However, updating the current indicator to more accurately reflect the basis of and changes in a state's capacity has the potential to reduce costs to the federal government in the future.

Agency Comments and GAO's Evaluation

GAO provided a draft of this report section to DHS for review and comment. DHS generally agreed with the content as presented. DHS also provided technical comments, which were incorporated as appropriate.

How GAO Conducted Its Work

The information contained in this analysis is based on findings from products listed in the related GAO products section and additional work GAO conducted to be published as a separate product in 2012. GAO analyzed Disaster Relief Fund obligations and the criteria that FEMA uses to recommend to the President whether requests for disaster declarations should be approved. GAO also reviewed FEMA documents, policies, and briefings, as well as GAO's prior findings and recommendations associated with this effort. Further, GAO collected and analyzed financial and nonfinancial data for disaster declarations requested and approved from fiscal years 2004 through 2011 to identify trends and opportunities for cost savings. GAO focused on Public Assistance funding because it represents the largest proportion of funds obligated from the Disaster Relief Fund for fiscal years 2004 through 2011.

Related GAO Products

Disaster Recovery: FEMA's Public Assistance Grant Program Experienced Challenges with Gulf Coast Rebuilding. GAO-09-129. Washington, D.C.: December 18, 2008.

Disaster Cost Estimates: FEMA Can Improve Its Learning from Past Experience and Management of Disaster-Related Resources. GAO-08-301. Washington, D.C.: February 22, 2008.

Disaster Assistance: Improvement Needed in Disaster Declaration Criteria and Eligibility Assurance Procedures. GAO-01-837. Washington, D.C.: August 31, 2001.

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Appendix I: List of Congressional Addressees

The Honorable Daniel K. Inouye
Chairman
The Honorable Thad Cochran
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Kent Conrad
Chairman
The Honorable Jeff Sessions
Ranking Member
Committee on the Budget
United States Senate

The Honorable Joseph I. Lieberman
Chairman
The Honorable Susan M. Collins
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate

The Honorable Harold Rogers
Chairman
The Honorable Norman D. Dicks
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable Paul Ryan
Chairman
The Honorable Chris Van Hollen
Ranking Member
Committee on the Budget
House of Representatives

The Honorable Darrell Issa
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

The Honorable Scott Brown
United States Senate

The Honorable Tom Coburn
United States Senate

The Honorable Claire McCaskill
United States Senate

The Honorable Mark R. Warner
United States Senate

Appendix II: Objectives, Scope, and Methodology

Section 21 of Public Law 111-139, enacted in February 2010, requires GAO to conduct routine investigations to identify federal programs, agencies, offices, and initiatives with duplicative goals and activities within departments and governmentwide. This provision also requires GAO to report annually to Congress on its findings, including the cost of such duplication, and recommendations for consolidation and elimination to reduce duplication and specific rescissions (legislation canceling previously enacted budget authority) that Congress may wish to consider.[1] As agreed with the key congressional committees, our objectives in this report are to (1) identify what potentially significant areas of duplication, overlap, and fragmentation as well as opportunities for cost savings and enhanced revenues exist across the federal government; and (2) identify what options, if any, exist to minimize duplication, overlap, and fragmentation in these areas and take advantage of opportunities for cost savings and enhanced revenues.

For the purposes of our analysis, we considered "duplication" to occur when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries. We used the term "overlap" when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. We used the term "fragmentation" to refer to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and there may be opportunities to improve how the government delivers these services.[2] This report presents 32 areas of duplication, overlap, or fragmentation where greater efficiencies or effectiveness in providing government services may be achievable. In light of the long-term fiscal imbalances that the federal government faces, and consistent with our approach for the first annual report, we also highlighted other opportunities for potential cost saving or revenue enhancements.

[1]To date, this work has not identified a basis for proposing specific funding rescissions.

[2]We recognize that there could be instances where some degree of program duplication, overlap, or fragmentation may be warranted due to the nature or magnitude of the federal effort.

GAO's Approach

To identify potentially significant areas of duplication, overlap, and fragmentation as well as opportunities for cost savings and enhanced revenues, for this and future reports we used a multiphased approach.

- **Examination of budget functions and subfunctions of the federal government:** We examined the OMB's MAX Information System[3] fiscal year 2010 data to identify and analyze which federal agencies obligated funds for budget functions and subfunctions. Budget functions provide a system of classifying budget resources so that budget authority, outlays, receipts, and tax expenditures can be related to the national needs being addressed. Each budget account is generally placed in the single budget function (for example, national defense or health) that best reflects its major purpose, an important national need. A budget function may be divided into two or more subfunctions, depending on the complexity of the national need addressed. Because federal budget functions classify budget resources by important national need, identifying instances when multiple federal agencies obligate funds within a budget function or subfunction may indicate potential duplication or cost savings opportunities.

- **Examination of key agency documents:** When multiple federal agencies have similar missions, goals or programs, the potential for unnecessary duplication, overlap or fragmentation exists. As a result, we examined key agency documents such as strategic plans, performance and accountability reports, and budget justifications to determine and analyze their missions, goals, or programs.

- **Review of key external published sources:** We reviewed key external published sources of information. For example, we reviewed reports published by the Congressional Budget Office, Inspectors General, the Congressional Research Service, as well as the President's Budget to identify potential overlap and duplication amon(agency missions, goals, and programs.

Because it is impractical to examine all instances of potential duplication or opportunities for cost savings across the federal government, we considered a variety of factors to determine whether such potential instances or opportunities were significant enough to require additional examination. Such factors included, but were not limited to, the extent of potential cost savings, opportunities for enhanced program efficiency or effectiveness, the degree to which multiple programs may be duplicative overlapping or fragmented, whether issues had been identified by GAO external sources, and the level of coordination among agency programs On the basis of this multiphased approach we identified areas of potenti

[3]The MAX Information System is used to support the federal budget process. The syste has the capability to collect, validate, analyze, model, and publish information relating tc governmentwide management and budgeting activities and can also be used as an information sharing and communication portal between government organizations.

duplication, overlap and fragmentation and opportunities for costs savings or revenue enhancement. GAO programmed work to examine these areas for reporting in this or future annual reports.

Each issue area contained in Sections I and II of this report lists any respective GAO reports and publications upon which it is based. Those prior reports contain more detailed information on our supporting work and methodologies. For issues based on GAO work that has not yet been published or those that update prior GAO work, we provide additional information on the methodologies used in that ongoing work or update in the section entitled "How GAO Conducted Its Work" of each issue area.

Identifying Options

To identify what options, if any, exist to minimize duplication, overlap, and fragmentation and take advantage of opportunities for cost savings and enhanced revenues, we reviewed and updated prior GAO work and recommendations to identify what additional actions agencies may need to take and Congress may wish to consider. For example, we used a variety of previously issued work identifying leading practices that could help agencies address challenges associated with interagency coordination,[4] achieving efficiencies,[5] and managing user fees.[6]

To identify the potential financial and other benefits that might result from actions addressing duplication, overlap, or fragmentation, we collected and analyzed data on costs and potential savings to the extent it was available. Estimating the benefits that could result from eliminating unnecessary duplication, overlap, or fragmentation was not possible in some cases because information about the extent of unnecessary duplication among certain programs was not available. Further, the financial benefits that can be achieved from eliminating duplication, overlap, or fragmentation were not always quantifiable in advance of congressional and executive branch decision making, and needed information was not readily available on, among other things, program performance, the level of funding devoted to overlapping programs, or the implementation costs and time frames that might be associated with program consolidations or terminations.

We also included tables in appendix III that provide a detailed listing of federally-funded program names and associated budgetary information. While there is no standard definition for what constitutes a program, they may include grants, tax expenditures, centers, loans, funds, and other

[4]GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005).

[5]GAO, *Streamlining Government: Key Practices from Select Efficiency Initiatives Should Be Shared Governmentwide,* GAO-11-908 (Washington, D.C.: Sept. 30, 2011).

[6]GAO, *Federal User Fees: A Design Guide*, GAO-08-386SP (Washington, D.C.: May 29, 2008).

types of assistance. A wide variety of budgetary information may be used to convey the federal commitment to these programs. When available, we collected obligations information for fiscal year 2010 for consistent reporting across issue areas. In some instances, obligations data were not available, but we were able to report other budgetary information, such as appropriations. In other issue areas, we did not report any budgetary information, because such information was either not available or sufficiently reliable. For example, some agencies could not isolate budgetary information for some programs, because the data were aggregated at higher levels.

We assessed the reliability of any computer-processed data that materially affected our findings, including cost savings and revenue enhancement estimates. The steps that GAO takes to assess the reliability of data vary but are chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes it is used for in our products. GAO analysts review published documentation about the data system and Inspector General or other reviews of the data. GAO may interview agency or outside officials to better understand system controls and to assure ourselves that we understand how the data are produced and any limitations associated with the data. GAO may also electronically test the data to see if values in the data conform to agency testimony and documentation regarding valid values, or compare data to source documents. In addition to these steps, GAO often compares data with other sources as a way to corroborate our findings. Per GAO policy, when data do not materially affect findings and are presented for background purposes only, we may not have assessed the reliability depending upon the context in which the data are presented.

This report is based substantially on previously issued GAO products and ongoing audits, which were conducted in accordance with generally accepted government auditing standards, or with our Quality Assurance Framework, as appropriate. 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. For issues where information is being reported on for the first time in this report, GAO sought comments from the agencies involved and incorporated their comments, as appropriate.

Appendix III: Lists of Programs Identified

This appendix includes lists of federal programs or other activities related to issue areas in this report, and their fiscal year 2010 obligations data, where such information was available. In some cases, we did not report budgetary information because it was either not available or sufficiently reliable. For some issue areas, agencies were not able to readily provide programmatic information needed to determine whether and to what extent programs are actually duplicative. Additionally, in some instances of duplication, overlap, or fragmentation, it may be appropriate for multiple agencies or entities to be involved in the same programmatic or policy area due to the nature or magnitude of the federal effort.

Table 1: Electronic Warfare: List of Programs and Related Budgetary Information

Agency	Program	FY 2010 obligations
Department of Defense		
Airborne Electronic Attack Systems for Irregular Warfare		
Air Force	MQ-9 Reaper Electronic Attack Pod	$0
Army	Communications Electronic Attack with Surveillance and Reconnaissance	13,752,000
Marine Corps	Collaborative Online Reconnaissance Provider Operationally Responsive Attack Link	8,359,000
	Intrepid Tiger II	4,457,000
Total		**$26,568,000**
Airborne Electronic Attack Systems for Near-Peer Conflicts		
Air Force	Miniature Air Launched Decoy – Jammer Increment II	$8,423,044
Navy	Airborne Electronic Attack Expendable	3,941,000
Total		**$12,264,044**

Source: GAO analysis of Department of Defense data.

Table 2: Unmanned Aircraft Systems: List of DOD Systems and Subsystems and Related Budgetary Information

Unmanned Aircraft Systems		
Agency	Systems and Subsystems[a,b]	FY 2010 obligations[c]
Aircraft[d]		
Air Force	MA-9A Reaper	$1,928,888
Air Force	RQ-4A/B Global Hawk	1,543,111
Navy	MQ-4C BAMS/BAMS-D (Broad Area Maritime Surveillance)	438,199
Army	A160 Hummingbird	[e]
Army	MQ-1C Gray Eagle/Warrior A	951,531
Army	MQ-5B Hunter	[e]
Air Force	MQ-1A/B Predator	696,704
Navy	MQ-8B Fire Scout Vertical Take-off and Landing Tactical Unmanned Air Vehicle (VTUAV)	242,912
Air Force	MQ-X	[e]
USMC	Cargo Unmanned Aircraft System (UAS)	53,000
Army	Vertical Take-off and Landing Unmanned Aircraft System (VTOL UAS)	0
Navy	Medium Range Maritime Unmanned Aircraft System (MRMUAS)	0
Navy	Unmanned Carrier Launched Airborne Surveillance and Strike (UCLASS)	0
Payloads – Signals Intelligence		
Air Force	Enhanced Integrated Sensor Suite, Advanced Signals Intelligence Program (EISS/ASIP) (Blk 30M)	[e]
Air Force	Advanced Signals Intelligence Program (ASIP) 2-C	[e]
Air Force	Blue Moon	[e]
Navy	MCS-21	[e]
Navy	LR-100	[e]
Army	ARGUS	[e]
Army	TSP	19,393
Air Force	ACES HY	[e]
Payloads – EO/IR		
Air Force/Navy	Integrated Sensor Suite (ISS) (Blk 10)	[e]
Air Force	Integrated Sensor Suite (ISS) (Blk 20)	[e]
Air Force	Enhanced Integrated Sensor Suite (EISS) (Blk 30)	[e]
Air Force	Enhanced Integrated Sensor Suite, Advanced Signals Intelligence Program (EISS/ASIP) (Blk 30M)	[e]
Air Force	Gorgon Stare	45,984
Navy/Air Force	MTS-B (AN/DAS-1)	[e]
Army/Air Force	MTS-B (AN/DAS-2)	[e]
Army	ARGUS	[e]
Army	MX-15HDi	[e]
Army	CSP Upgrade	[e]
Army	MOSP 3000	[e]
Army/Air Force	CSP (AN/AAS-53)	[e]
Air Force	MTS-A	[e]
Navy	Bright Star II	[e]

Unmanned Aircraft Systems		
Agency	Systems and Subsystems[a,b]	FY 2010 obligations[c]
Payloads – Radar		
Air Force	Multi-Platform Radar Technology Insertion Program (MP-RTIP)	71,901
Air Force	DDR	[e]
Air Force	Enhanced Integrated Sensor Suite, Advanced Signals Intelligence Program (EISS/ASIP) (Blk 30M)	[e]
Navy	MFAS	[e]
Army	STARLite ER	[e]
Army	LYNX I	[e]
Army/Air Force	LYNX II	[e]
Ground Control Stations		
Air Force	MD-1A/B/C/D	[e]
Navy	MQ-4C Broad Area Maritime Surveillance (BAMS) FOB/MOB	[e]
Air Force/Navy	RD-2A/B	[e]
Army	Hummingbird/Argus GCS	[e]
Army	Legacy GCS	[e]
Army	UGCS	[e]
Navy	Fire Scout GCS	[e]
Army/USMC	Shadow GCS	[e]
Navy/USMC	Small Tactical Unmanned Aircraft Systems (STUAS GCS)	[e]
Army/USMC	OSGCS BLK I/II/III	[e]

Source: GAO analysis of Department of Defense data.

[a]List includes Quick Reaction Capability programs used to satisfy near-term urgent warfighting needs.

[b]EISS/ASIP (BLK 30M) and ARGUS payloads perform more than one function.

[c]Dollars are then year in thousands.

[d]Aircraft listed include five future programs.

[e]The Department of Defense Programs Funding documentation did not include a budget line for this program.

Table 3: Support for Entrepreneurs: List of Programs and Related Budgetary Information

Support for Entrepreneurs		
Agency	**Program**	**FY 2010 obligations**
Department of Commerce		
Economic Development Administration	Grants for Public Works and Economic Development Facilities	$158,930,000
	Economic Development/ Support for Planning Organizations	31,391,000
	Economic Development/ Technical Assistance	9,800,000
	Economic Adjustment Assistance	45,270,000
	Trade Adjustment Assistance	18,987,000
	Global Climate Change Mitigation Incentive Fund	25,000,000
Minority Business Development Agency	Minority Business Centers (merged the former Minority Business Enterprise Centers and Minority Business Opportunity Center programs)	10,113,693
	Native American Business Enterprise Centers	1,351,500
U.S. Department of Agriculture		
	Empowerment Zones	500,000
	Woody Biomass Utilization Grant Program	5,000,000
	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program/Rural Business Entrepreneur Development Initiative/Business Information System Network	0
	Small Business Innovation Research	22,000,000
	Biomass Research and Development Initiative Competitive Grants Program	0
	Value Added Producer Grants	19,400,000
	Agriculture Innovation Center	0
	Small Socially-Disadvantaged Producer Grants	3,500,000
	Intermediary Re-lending	8,500,000
	Business and Industry Loans	52,900,000
	Rural Business Enterprise Grants	38,700,000
	Rural Cooperative Development Grants	8,300,000
	Rural Business Opportunity Grants	2,500,000
	Rural Microentrepreneur Assistance Program	9,000,000
Department of Housing and Urban Development		
	Community Development Block Grant/Entitlement Grants	2,760,223,970
	Community Development Block Grant /Special Purpose/Insular Areas	6,930,000
	Community Development Block Grant /States	1,176,594,747
	Community Development Block Grant /Non-entitlement Community Development Block Grant Grants in Hawaii	5,791,797
	Community Development Block Grant /Brownfields Economic Development Initiative	17,500,000
	Community Development Block Grant /Section 108 Loan Guarantees	6,000,000
	Section 4 Capacity Building for Affordable Housing and Community Development	50,000,000

Support for Entrepreneurs		
Agency	Program	FY 2010 obligations
	Rural Innovation Fund	25,000,000
	Community Development Block Grant Disaster Recovery Grants	100,000,000
	Indian Community Development Block Grant	65,000,000
	Hispanic Serving Institutions Assisting Communities	6,250,000
	Alaska Native/Native Hawaiian Institutions Assisting Communities	3,265,000
Small Business Administration		
	8(a) Business Development Program	56,817,000
	7(j) Technical Assistance	3,275,000
	Procurement Assistance to Small Businesses	3,164,000
	Small Business Investment Companies	24,262,000
	7(a) Loan Program	518,869,000
	Surety Bond Guarantee Program	0
	Service Corps of Retired Executives	7,000,000
	Small Business Development Centers	112,624,000
	504 Loan Program	70,645,000
	Women's Business Centers	13,997,000
	Veterans' Business Outreach Centers	2,500,000
	Microloan Program	42,901,000
	Program for Investment in Micro-Entrepreneurs	8,000,000
	New Markets Venture Capital Program	0
	7(a) Export Loan Guarantees	0
	Historically Underutilized Business Zones	2,189,000
	Small Business Technology Transfer Program	0
	Small Business Innovation Research Program	0
	Federal and State Technology Partnership Program	2,000,000
Total		**$5,561,941,707**

Source: GAO analysis of Department of Commerce, U.S. Department of Agriculture, Department of Housing and Urban Development, and Small Business Administration data.

Table 4: Surface Freight Transportation: List of Programs

Surface Freight Transportation	
Agency	**Program**
Department of Transportation	
Federal Highway Administration	National Highway System
	Interstate Maintenance
	Surface Transportation Program
	Highway Bridge Program
	Congestion Mitigation & Air Quality
	Appalachian Development Highway System
	Metropolitan Planning
	Highway Safety Improvement Program
	Railway-Highway Crossings
	Coordinated Border Infrastructure Program
	Equity Bonus
	Denali Access System Program
	Freight Intermodal Distribution Pilot Grant Program
	Great Lakes Intelligent Transportation System Implementation
	Multimodal Facility Improvements
	National Work Zone Clearinghouse
	Operation Lifesaver
	Pavement Marking Systems
	Road Safety (Data and Public Awareness)
	Road User Fee Study
	Set-aside for Minneapolis/St. Paul-Chicago segment (from Crossing Hazard Elimination)
	Set-aside for Alaska, New Jersey, and Washington for projects on the NHS (from Ferry Boats)
	Interstate Maintenance Discretionary Program
	Territorial Highway Program
	Alaska Highway
	Indian Reservation Roads
	Public Lands Highways
	Park Roads and Parkways
	Lake Tahoe
	Bureau of Transportation Statistics
	Highway Use Tax Evasion Program
	Rail Highway Crossing Hazard Elimination in High Speed Rail Corridors (after set-aside)
	Construction of Ferry Boat and Ferry Terminal Facilities (after set-asides)
	Puerto Rico Highway Program
	Indian Reservation Road Bridges
	Transportation Infrastructure Finance and Innovation Act
	Value Pricing Pilot Program
	Highways for Life
	Truck Parking Facilities
	Delta Region Transportation Development Program
	Work Zone Safety Grants

Surface Freight Transportation	
Agency	**Program**
	Undesignated High Priority Projects
	Surface Transportation Research, Development, and Deployment Program
	Future Strategic Highway Research Program
	Training and Education
	University Transportation Research
	Intelligent Transportation System Research
	Emergency Relief Program
Federal Motor Carrier Safety Administration	Border Enforcement Grant
	Commercial Vehicle Information Systems and Networks Deployment Grant
Federal Railroad Administration	Railroad Rehabilitation & Improvement Financing
	Rail Line Relocation and Improvement Program
Maritime Administration	Federal Ship Financing Program
	Small Shipyard Grants
Office of the Secretary	Transportation Investment Generating Economic Recovery (TIGER) Program

Source: GAO analysis of Department of Transportation data.

Note: This table includes grant programs and other forms of financial assistance for freight transportation infrastructure. Budgetary data are not included with these programs because the majority of these programs benefit both freight and passenger transportation. According to Department of Transportation officials, it is not possible to isolate program costs associated with just freight transportation.

Table 5: Department of Justice Grants: List of Agencies and Related Budgetary Information

Agency	FY 2010 obligations for grants
Office of Justice Programs[a]	$2,608,000,000
Community Oriented Policing Services Office	547,000,000
Office on Violence Against Women	844,000,000

Source: GAO analysis of Department of Justice data.

[a]Office of Justice Programs is comprised of a number of smaller bureaus and offices, including the Bureau of Justice Assistance, the Bureau of Justice Statistics, the Community Capacity Development Office, the National Institute of Justice, the Office of Juvenile Justice and Delinquency Prevention, the Office of Victims of Crime, and the Sex Offender Sentencing, Monitoring, Apprehending, Registering, and Tracking Office.

Table 6: Homeland Security Grants: List of Major Programs and Related Budgetary Information

Agency	Program	FY 2010 obligations
Department of Homeland Security		
Federal Emergency Management Agency	State Homeland Security Program	$852,000,000
	Urban Areas Security Initiative	851,520,000
	Port Security Grant Program	288,000,000
	Transit Security Grant Program[a]	268,000,000
Total		**$2,259,520,000**

Source: GAO analysis of Department of Homeland Security data.

[a]These obligations include grants to transit systems, Amtrak, and freight rail.

Table 7: Information Technology Investment Management: List of Investments and Related Budgetary Information

Dollars in thousands

Information Technology Investment Management

Agency	Investment	Similar purpose	Total IT spending for fiscal years 2007-2012
Department of Defense			
	Executive Performance and Appraisal Tool	Civilian Personnel Management	$591
	Defense Civilian Personnel Data System		503,280
Air Force	Contract Writing System	Contract Management	4,663
	Automated Contract Preparation System		22,604
	Contracting Information Database System		9,952
	Acquisition and Due In System		2,290
	Contract Profit Reporting Systems		1,183
Army	Enlisted Distribution and Assignment System	Personnel Assignment Management	11,545
	Assignment Satisfaction Key		6
Navy	Naval Sea Systems Command Acquisition Capabilities	Acquisition Management	3,347
	Space and Naval Warfare Systems Command Acquisition Capabilities		129,149
	Naval Sea Systems Command Systems Acquisition Management Capabilities		3,486
	Space and Naval Warfare Systems Command Systems Acquisition Management Capabilities		271,084
Navy	Decision Knowledge Programming for Logistics Analysis and Technical Evaluation	Aviation Maintenance and Logistics	50,195
	Airborne Weapons Info System		34,308
Navy	Integrated Technical Item Management Program	Contract Management	10,267
	Space and Naval Warfare Systems Command Contract Information Management System		858
	Space and Naval Warfare Systems Command Systems Center Atlantic Contract Information Management System		22
	Contract Data Requirements List		539
	Acquisition Management Automation System		4,889
Navy	APPLY/SLATER	Housing Management	671
	Commander, Navy Installations Command Manpower/Billets		4,154
Navy	Career Management System Interactive Detailing	Personnel Assignment Management	14,180
	Officer Assignment Information System II		1,014
	Enlisted Assignment information System		1,408
	Reserve Order Writing System		11,527
Navy	Fleet Rating Identification System	Promotion Rating	2,749
	Departmental Systems		610
Navy	Total Force Administration System	Workforce Management	89,601
	Manpower Models		13,819
	Total Workforce Management System		5,704

Information Technology Investment Management

Agency	Investment	Similar purpose	Total IT spending for fiscal years 2007-2012
Department of Energy			
Energy Programs	Office of Science Headquarters Back-end Infrastructure	Back-end Infrastructure	250
	Office of Science Oak Ridge Back-end Infrastructure		648
	Office of Science Chicago Back-end Infrastructure		93
Environmental and Other Defense Activities	Environmental Management Carlsbad Field Office Electronic Records and Document Mgmt System	Electronic Records and Document Management	4,337
	Health and Safety Electronic Document Review System		1,418
	Office of Legacy Management Record Management System		1,003
Total			**$1,217,444**[a]

Source: GAO analysis of Department of Defense and Department of Energy data.

[a]The $2 million difference between the $1.219 billion total presented in the report, and the $1.217 billion total presented in this appendix table, is due to rounding.

Table 8: Diesel Emissions: List of Programs and Related Budgetary Information

Agency	Program	FY 2010 obligations
Department of Energy	Clean Cities Program[a]	$301,635,084
	Energy Efficiency and Conservation Block Grant Program[a]	121,030,300
	State Energy Program	0
Department of Transportation		
Federal Aviation Administration	Voluntary Airport Low Emissions Program	5,971,868
Federal Highway Administration	Congestion Mitigation and Air Quality Improvement Program	22,046,617
	Ferry Boat Discretionary Program[a]	4,285,422
	State Infrastructure Banks Program	0
Federal Transit Administration	Bus and Bus Facilities Program	[b]
	Clean Fuels Grants Program	2,732,667
	National Fuel Cell Bus Technology Development Program	45,000
	Transit in Parks Program	0
	Transit Investments for Greenhouse Gas and Energy Reduction Program[a]	40,010,000
	Urbanized Area Formula Grant Program[a]	[b]
Environmental Protection Agency	Diesel Emissions Reduction Act Program[a]	238,511,081
Total		**$736,268,039**

Source: GAO analysis of Department of Energy, Department of Transportation, and Environmental Protection Agency documents.

Notes: Three tax expenditures—biodiesel producer tax credits, a diesel fuel emulsion excise tax credit, and an excise tax exemption for idling reduction devices—also provide incentives for owners and operators of diesel engines and vehicles to reduce emissions.

GAO identified these 14 programs as providing funding for activities that reduce mobile source diesel emissions. While one program—the Environmental Protection Agency's Diesel Emissions Reduction Act Program—has a specific purpose of reducing mobile source diesel emissions, the remaining 13 programs focus on other goals or purposes, and may not fund mobile source diesel emissions reduction activities in a particular year.

[a]The American Recovery and Reinvestment Act of 2009 provided a portion of these funds.

[b]The Department of Transportation was unable to determine the amount of funding this program awarded for projects that reduced mobile source diesel emissions.

Table 9: Green Building: List of Initiatives

Green Building	
Agency	**Initiative**
U.S. Department of Agriculture	
	High Energy Cost Grant Program
	Rural Energy for America
	Rural Housing Service Section 502 Direct and Guaranteed Loan Assistance and Section 504 Loan and Grant Assistance for the Rural Economic Development Energy Efficiency initiative
	Rural Housing Service Section 502 Direct and Guaranteed Loan Assistance for the Rural Energy Plus Program
	Rural Housing Service Section 514 and Section 516 Assistance for Farm Labor Housing
	Rural Housing Service Section 515 Assistance for Low-income, Elderly, and Handicapped Housing
	Rural Utilities Service Electric Loan Programs
	Section 538 Guaranteed Rural Rental Housing Program
Department of Defense	
	Environmental Security Technology Certification Program
Department of Education	
	Impact Aid Construction Program
	State Fiscal Stabilization Fund
Department of Energy	
	Building Technologies Program/Commercial Building Integration/Commercial Building Initiative
	Building Technologies Program/Emerging Technologies
	Building Technologies Program/Home Energy Score Pilot Program
	Building Technologies Program/Residential Buildings Integration
	Building Technologies Program/Residential Buildings Integration/Solar Decathlon
	Building Technologies Program/Technology Validation and Market Introduction/Building Energy Codes
	Energy Efficient Building Systems Regional Innovation Cluster Initiative
	Energy Transformation Acceleration Fund/Advanced Research Projects Agency/Building Energy Efficiency Through Innovative Thermodevices
	Small Business Innovation Research and Small Business Technology Transfer programs
	State Energy Efficient Appliance Rebate Program
	Superior Energy Performance Program
	Title 17 Loan Guarantee Program
	Weatherization and Intergovernmental Activities/Energy Efficiency and Conservation Block Grant
	Weatherization and Intergovernmental Activities/State Energy Program
	Weatherization and Intergovernmental Activities/Tribal Energy Program
	Weatherization and Intergovernmental Activities/Weatherization Assistance Program
	Weatherization Innovation Pilot Program
Department of Health and Human Services	
	Low Income Home Energy Assistance Program

Green Building	
Agency	**Initiative**
Department of Housing and Urban Development	
	Capital Fund Recovery Act Competitive Grant Program
	Choice Neighborhoods
	Green Retrofit Program for Multifamily Housing
	Healthy Homes Program
	HOME Investment Partnerships Program
	Hope VI Revitalization Grant Program
	Indian Community Development Block Grant Program
	Indian Housing Block Grant Program
	Mark to Market Green Initiative
	Moving to Work Demonstration Program
	Multifamily Energy Innovation Fund
	PowerSaver Pilot Program
	Public Housing Environmental and Conservation Clearinghouse
	Public Housing Operating Fund, Energy Performance Contract Incentives
	Public Housing Operating Fund, Streamlining Energy Performance Contracting
	Section 203(b) Mortgage Insurance, Energy Efficient Mortgage
	Section 203(b) Mortgage Insurance, Weatherization
	Section 203(k) Mortgage Insurance, Section 203(k) Streamlined Mortgage Insurance
	Supportive Housing for Persons with Disabilities (Section 811)
	Supportive Housing for the Elderly (Section 202)
	Sustainable Communities Initiative, Capacity-building Program and Tools Clearinghouse
	Sustainable Communities Initiative, Housing-Transportation Integration Research
	Sustainable Communities Initiative, Sustainable Communities Regional Planning Grants
	Sustainable Communities Initiative, Sustainable Community Challenge Grants
	Title I Property Improvement Loan Insurance Program (Title I Program)
	Transformation Initiative, Energy Efficiency and Green Building Across Affordable Housing Program
	Transformation Initiative, Green and Healthy Homes
	Transformation Initiative, Sustainable Building Practice
	Transformation Initiative, Sustainable Communities Grant Program
Department of Transportation	
	Federal Transit Administration Bus and Bus Facilities Program
	Federal Transit Administration Environmental Management Systems Training and Technical Assistance
	Federal Transit Administration Transit Investments for Greenhouse Gas and Energy Reduction
	Federal Transit Administration Urbanized Area Formula Program
	Formula Grants for Other than Urbanized Areas
Department of the Treasury	
	Accelerated Depreciation Deduction for Specified Energy Property
	Energy Efficient Commercial Buildings Deduction
	Energy Investment Tax Credit
	New Energy Efficient Home Credit
	Nonbusiness Energy Property Tax Credit

Green Building	
Agency	Initiative
	Payments for Specified Energy Property in Lieu of Tax Credits
	Residential Energy Conservation Subsidy Exclusion
	Residential Energy Efficient Property Credit
Environmental Protection Agency	
	Brownfields Program
	Design for the Environment Program
	Energy Star Program
	Environmentally Preferable Purchasing Program
	Environmentally Responsible Redevelopment and Reuse
	Green Communities Program
	Green Infrastructure Program
	Green Power Partnership
	Healthy Communities—Clean, Green, and Healthy Schools
	Heat Island Reduction Program
	Indoor Environments Program
	Industrial Materials Recycling Program
	Pesticide Environmental Stewardship Program
	Small Business Innovation Research Program
	Smart Growth Program
	Tribal Green Building Initiative
	WasteWise
	WaterSense
National Institute of Standards and Technology	
	Advanced Building Energy Technologies Program
	Embedded Intelligence in Buildings Program
	Improved Building Energy Performance Program
Small Business Administration	
	Certified Development Company 504 Loan Program
	Small Business Energy Audit and Energy Efficiency Program

Source: GAO analysis of agency information and questionnaire responses.

Note: GAO requested funding information for all initiatives, but the information agencies provided was incomplete and unreliable for the purposes of describing the size of green building initiatives. Agency officials stated that many of the initiatives are part of broader programs and, as such, the agencies do not track green building funds separately from other program activities.