

# GAO Highlights

Highlights of [GAO-14-121](#), a report to congressional requesters

## Why GAO Did This Study

BOP, a component of DOJ, is responsible for the custody and care of over 219,000 federal inmates—a population that has grown by 27 percent over the past decade. BOP had a fiscal year 2013 operating budget of about \$6.5 billion, and BOP projects that its costs will increase as the federal prison population grows. According to officials, BOP's biggest challenge is managing the increasing federal inmate population, and related responsibilities, within budgeted levels. Generally, BOP is appropriated funds through two accounts: S&E and B&F. To prepare its annual congressional budget justification for DOJ, BOP estimates its costs and resource requirements and sends its requested amounts to DOJ. GAO was asked to review BOP's budget justifications.

This report (1) identifies the types of costs that compose BOP's budget accounts as presented in its budget justifications, and (2) assesses the extent to which opportunities exist to enhance the transparency of information in BOP's budget justifications for congressional stakeholders and decision makers. GAO analyzed DOJ and BOP budget justification documents for fiscal years 2008 through 2014 and interviewed officials to determine how they develop budget justifications.

## What GAO Recommends

GAO recommends that the Attorney General consult with congressional decision makers on providing additional BOP funding detail in future budget justifications, and in conjunction with BOP, take action as appropriate. DOJ concurred.

View [GAO-14-121](#). For more information, contact David C. Maurer at (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov).

## BUREAU OF PRISONS

### Opportunities Exist to Enhance the Transparency of Annual Budget Justifications

## What GAO Found

The largest account in the Department of Justice's (DOJ) Bureau of Prisons (BOP) budget justification—its Salaries and Expenses (S&E) account—is composed mainly of costs associated with Inmate Care and Programs and Institution Security and Administration, both of which have grown steadily since 2008. This growth is due predominantly to increases in prison populations, which are the primary cost driver of BOP's budget. The other two program, project and activity (PPA) elements in the S&E account are associated with the care and custody of federal offenders in contract facilities and maintenance and administration. BOP's Buildings and Facilities (B&F) account, which makes up on average less than 3 percent of its budget, pays for costs associated with site planning; acquisition; and construction of new facilities and costs of remodeling and renovating existing facilities, and related costs. In fiscal year 2014, the budget justification reflected a total of \$6.9 billion; of which over 95 percent (\$6.8 billion) was for BOP's S&E account. BOP also provides narrative summaries of its initiatives, services, and organizational units in categories and subcategories under each PPA. BOP officials said that they include these narrative descriptions to provide additional information to congressional decision makers.

GAO found that BOP is collecting more detailed quantitative cost data on the components that constitute each PPA, which could be useful to congressional decision makers when reviewing BOP's budget justification. In accordance with departmental and Office of Management and Budget guidance, BOP's budget justifications summarize amounts by PPA, so BOP is not required to provide additional funding data below the PPA level in its budget justification. Providing this information to Congress could help clarify what BOP proposes to spend on specific categories and subcategories reflected in its budget justification. For example, BOP's budget justification for fiscal year 2014 included \$2.5 billion for the Inmate Care and Programs PPA element and included narrative information for categories such as Medical Services, Food Service, Education and Vocational Training, Psychology Services, and Religious Services, as well as narrative summaries for various subcategories. However the budget justification did not include proposed funding amounts for each of these categories. GAO's analysis shows that this additional information can be useful in identifying trends and cost drivers that may affect future costs. For example, GAO's analysis identified variations in the dollar amounts associated with the cost components that constitute the PPA, such as drug abuse treatment and education, which could affect decision making for that PPA. However, BOP's current budget justification does not include this detail. Congressional decision makers have previously requested additional information about BOP's budget presentations and data below the PPA level. BOP's budget requests for its S&E account have increased 33 percent since fiscal year 2008, which makes transparency in its budget justifications even more crucial. Consulting with congressional decision makers to determine if it would be helpful to include in its budget justifications the additional cost information that DOJ already collects would help provide reasonable assurance that BOP is fully meeting congressional decision makers' needs and would enhance the transparency of its budget justifications.