

**TRACKING THE FUNDS:**

**Specific Fiscal Year 2022 Provisions for Department of Defense Accessible Version**

GAO-23-105914 • October 2022  
Report to Congressional Committees



The Consolidated Appropriations Act, 2022 appropriated \$1.29 billion to the Department of Defense (DOD) for 87 projects at the request of Members of Congress. The act includes specific provisions that designate an amount of funds for a particular recipient, such as a nonprofit organization or a local government, to use for a specific project. These provisions are called “Congressionally Directed Spending” in the U.S. Senate and “Community Project Funding” in the House of Representatives. Members of Congress had to meet certain requirements under Senate and House rules in order to have their requests included as provisions in the act. Such requirements included that Members post requests online and certify that they had no financial interest in the projects. The House also required Members to demonstrate community support for requests.

This report examines how DOD intends to identify the provisions, distribute the funds made available through these provisions, and ensure the funds are spent for the purposes Congress intended. For more information on this report and others in this series, including background and methodology, visit <https://www.gao.gov/tracking-funds>.

**What are the intended uses of these funds?**

The \$1.29 billion is intended to support the construction of military facilities and research on topics including weapons-related technology, cybersecurity, facility resilience, and personnel health and fitness. Of the 87 provisions directed to DOD, 72 (83 percent) provide funding for military construction projects. The remaining 15 provisions (17 percent) provide funding for research projects.

**Department of Defense: Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending Provisions**



Source: GAO analysis of Consolidated Appropriations Act, 2022 and accompanying joint explanatory statement; and information provided by the Department of Defense. | GAO-23-105914

<sup>a</sup>Based on total amount appropriated for each budget account for fiscal year 2022.

Note: The Navy budget accounts include funding for Marine Corps projects because it is part of the Department of the Navy.

**Department of Defense: Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending Provisions**

| Type of budget account                             | Budget account                            | Number of FY 2022 provisions | Percentage of budget account designated for FY 2022 provisions <sup>a</sup> | Examples of projects                                                                                                                         |
|----------------------------------------------------|-------------------------------------------|------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Military Construction                              | Navy Military Construction                | 20                           | 18%                                                                         | Construction of base facilities, such as aircraft hangars, housing, fitness centers, and training centers                                    |
|                                                    | Air Force Military Construction           | 19                           | 13%                                                                         |                                                                                                                                              |
|                                                    | Air Force Reserve Military Construction   | 2                            | 35%                                                                         |                                                                                                                                              |
|                                                    | Air National Guard Military Construction  | 8                            | 34%                                                                         |                                                                                                                                              |
|                                                    | Army Military Construction                | 11                           | 17%                                                                         |                                                                                                                                              |
|                                                    | Army Reserve Military Construction        | 1                            | 31%                                                                         |                                                                                                                                              |
|                                                    | Army National Guard Military Construction | 7                            | 15%                                                                         |                                                                                                                                              |
|                                                    | Defense-wide Military Construction        | 4                            | 4%                                                                          |                                                                                                                                              |
| Research, Development, Test, and Evaluation (RDTE) | Navy RDTE                                 | 1                            | 0.002 %                                                                     | Research on topics including military facility resilience to environmental changes, cybersecurity, and military personnel health and fitness |
|                                                    | Air Force RDTE                            | 2                            | 0.01 %                                                                      |                                                                                                                                              |
|                                                    | Army RDTE                                 | 4                            | 0.05 %                                                                      |                                                                                                                                              |
|                                                    | Defense-wide RDTE                         | 7                            | 0.04 %                                                                      |                                                                                                                                              |
|                                                    | Space Force RDTE                          | 1                            | 0.01 %                                                                      |                                                                                                                                              |

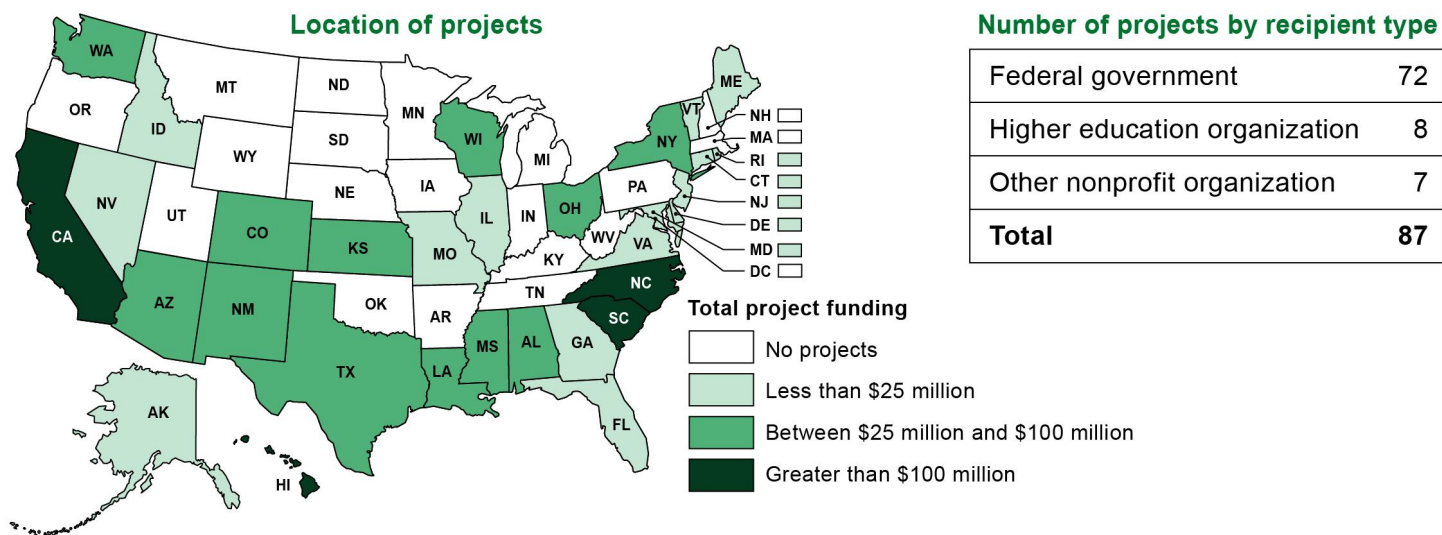
**Who are the designated recipients?**

The designated recipients include entities within DOD—military services or other components—including the Army, Air Force, Navy, Marine Corps, and other defense organizations. The designated recipients also include several higher education and other nonprofit organizations.

## Key Observations

- The military construction projects will be carried out by the U.S. Army Corps of Engineers or Navy Facilities Engineering Systems Command in support of a military service or defense organization. These projects range in value from \$420,000 for planning and design of an Army National Guard secure facility in Kansas to almost \$122 million for construction of a Marine Corps aircraft maintenance hangar in South Carolina.
- The research projects will be carried out by a higher education or other nonprofit organization in support of a military service or defense component. These individual research projects range in value from \$200,000 for an Air Force technology project in New York to \$4 million for a U.S. Special Operations Command initiative in North Carolina to assess and track tactical forces.

## Department of Defense: Distribution of Fiscal Year 2022 Community Project Funding/Congressionally Directed Spending Provisions



Sources: GAO analysis of Consolidated Appropriations Act, 2022 and accompanying joint explanatory statement; and information provided by the Department of Defense; Map Resources (map). | GAO-23-105914

### Who within the agency will be responsible for identifying and monitoring these funds?

According to DOD officials, the Office of the Under Secretary of Defense (Comptroller) and the financial management and comptroller offices of each of the military departments identified the funds by reviewing the appropriations act.

DOD officials told us that these same offices, as well as other DOD components that are responsible for executing the funds (such as the U.S. Army Corps of Engineers, the Naval Facilities Engineering Systems Command, and defense organizations that sponsor research projects) would conduct monthly and annual reviews to monitor the spending of the funds.

### How does the agency intend to ensure recipients are ready to receive and are able to use these funds?

The military construction projects for which Congress provided funding through the fiscal year 2022 provisions had already gone through a DOD process that ensured recipients that are DOD components were ready to receive and use the funds, according to DOD officials and documentation they provided. Before passage of the Consolidated Appropriations Act, 2022, DOD identified its priority military construction projects that had not yet been funded by Congress, had undergone some preliminary design, and would be ready for execution within the fiscal year. Congress reviewed these potential projects, discussed them with DOD officials, and decided which ones to include in the act.

For research projects, officials told us DOD would use an existing process to ensure recipient organizations are ready to receive and use the funds. They noted that as part of this process, the DOD military service or component sponsoring the project would solicit a proposal from the recipient organization detailing how the work will be

performed, work with the recipient organization to make any needed changes to the proposal, obtain final approval for the proposal, and confirm how the funding will transfer to the recipient organization.

### How does the agency intend to ensure these funds are spent properly?

According to DOD officials, DOD is generally using existing budget administration processes and internal controls to ensure the funds are properly spent and prevent fraud, waste, and abuse. DOD officials told us that for the fiscal year 2022 provisions, the Office of the Under Secretary of Defense (Comptroller) provided the funds to the appropriate military service or component. The military service or component then assigned a unique code in its financial system to track the funds as being of congressional interest, according to DOD officials. The military service or component plans to use this code to help monitor execution of funds. The Office of the Under Secretary of Defense (Comptroller) or military department financial management and comptroller staff also plan to track the execution of funds on a monthly and annual basis.

For research projects, DOD officials told us that the military service or component disbursing the funds for the project is responsible for assessing the project upon completion to ensure the funds were spent as intended.

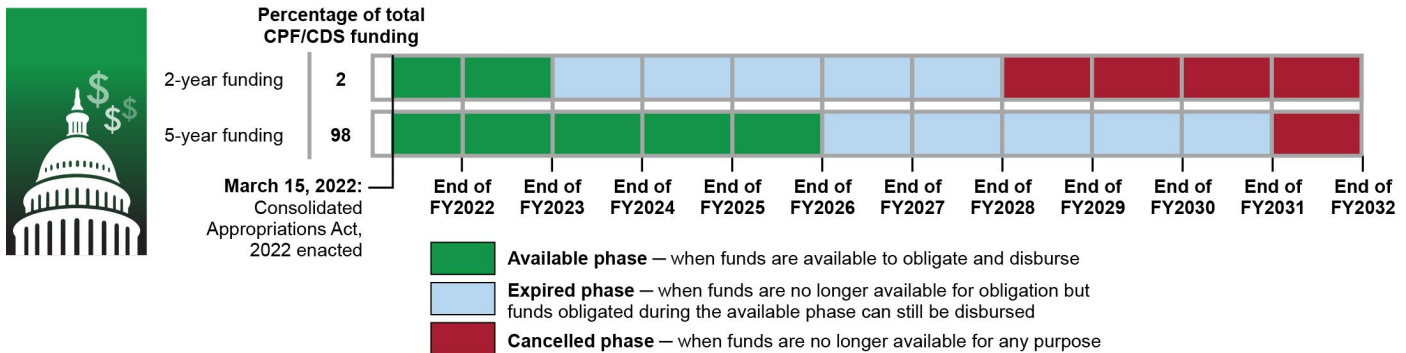
The DOD Office of Inspector General may also decide to review these funds or the programs utilizing these funds as part of its oversight responsibilities.

### When does the agency expect recipients will have access to these funds, and when might the funds be spent?

Funds for military construction are available for obligation for 5 years, but DOD officials told us DOD plans to obligate them within 1 year. Funds for research, development, test, and evaluation are available for obligation for 2 years, but DOD plans to obligate them within 1 year, according to DOD officials.

DOD has until the end of fiscal year 2031 to fully expend funds appropriated for military construction provisions in the Consolidated Appropriations Act, 2022 and until the end of fiscal year 2028 to fully expend funds appropriated for research, development, test, and evaluation provisions in the Consolidated Appropriations Act, 2022. For more information on the time availability of these funds, see [GAO-22-105467](#).

## Department of Defense: Appropriations Life Cycle for Fiscal Year (FY) 2022 Community Project Funding/Congressionally Directed Spending (CPF/CDS) Provisions



Source: GAO analysis of Consolidated Appropriations Act, 2022 and accompanying joint explanatory statement; 31 U.S.C. § 1552; and information provided by the Department of Defense. | GAO-23-105914

Note: While the phases depicted in this figure serve as general limitations for Department of Defense’s use of funds, agency officials said they anticipate entering into obligations for all projects within 1 year. For more information about the obligation and expenditure of these funds, see [GAO-22-105467](#).

### What risks and challenges may the agency face distributing and monitoring these funds?

DOD officials told us they have not identified any challenges associated with executing military construction projects. DOD officials also stated that currently they are able to execute research projects stemming from the fiscal year 2022 provisions using the department’s existing processes. However, officials told us that if the number of research, development, test, and evaluation provisions increases in future fiscal years, it may take longer for DOD and potential recipients to develop and approve research, which could delay execution of these projects.

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## Why GAO did this study

The joint explanatory statement accompanying the Consolidated Appropriations Act, 2022 includes a provision for us to review agencies' implementation of Community Project Funding/Congressionally Directed Spending. In addition to issuing this and other reports in this series, we will follow and review agencies' efforts to distribute, monitor, and audit these funds by sampling agencies and recipients and examining whether funds were spent as intended.

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## Agency comments

We provided a draft of this report to DOD for review and comment. DOD told us that they had no comments on the draft report.

### GAO Contact

For more information, contact Elizabeth Field at (202) 512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov).

**Staff Acknowledgments:** Richard Geiger (Assistant Director) and Gabrielle Carrington (Analyst in Charge).

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We conducted this performance audit from March 2022 to October 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.

Source (cover photo): Department of Defense/Helene C. Stikkel. (105914)