



Infrastructure Grants: Status of Funding to Tribes, States, Localities, and Territories as of December 31, 2024

GAO-25-107243

Q&A

Report to Ranking Member, Committee on Homeland Security and Governmental Affairs, U.S. Senate
April 29, 2025

Accessible Version

Why This Matters

Infrastructure throughout the nation is aging and faces increasing demands on its use. The Infrastructure Investment and Jobs Act (IIJA), enacted in November 2021, appropriated funds to federal agencies to support transportation, clean energy and power, broadband, and other infrastructure projects. Federal agencies continue to distribute much of the IIJA funding through grants to Tribes, states, localities, and territories.

We prepared this report at the initiative of the Comptroller General. It describes IIJA grant funding and the status of that funding to Tribes, states, localities, and territories, as well as how agencies are reporting on the implementation of the funds.

Key Takeaways

- Federal agencies reported that hundreds of federal programs were appropriated approximately \$711.8 billion in IIJA funds that are available to award to Tribes, states, localities, and territories through grants.
- Of the \$711.8 billion in available IIJA grants identified by agencies, \$580.6 billion (82 percent) became available for agencies to obligate toward infrastructure projects between fiscal year 2022 and fiscal year 2025. The remaining \$131.2 billion (18 percent) will become available for agencies to obligate in fiscal year 2026.
- As of December 31, 2024, agencies reported obligating \$275.1 billion (47 percent) and outlaying \$119.4 billion (21 percent) of the \$580.6 billion available to them through that period for grants to Tribes, states, localities, and territories. These obligations and outlays, which agencies report on USAspending.gov, represent 39 and 17 percent, respectively, of the \$711.8 billion in IIJA funds identified by agencies as available to these recipients.
- The extent of public reporting on performance measures and results for IIJA programs varied by agency as of April 2025. Agencies told us that they plan to report more performance information about their IIJA programs in the future.

How does the IIJA fund infrastructure projects?

The IIJA authorized programs and provided funding for surface transportation, and other infrastructure projects.¹ These included both establishing new grant programs and continuing existing grant programs for clean energy and power, drinking water, broadband, airports, and others.²

Agencies that are appropriated funds for their infrastructure programs through the IIJA may obligate the funds to infrastructure projects through several forms of

financial assistance, such as grants, cooperative agreements, and loans. In some cases, federal law provides for the type of federal financial assistance agencies must use to distribute funds. In other cases, the agency has discretion over the type of federal financial assistance it uses to distribute funds to infrastructure projects.

This report describes the extent to which agencies have awarded grants or cooperative agreements to Tribes, states, localities, and territories, which we refer to in this report as non-federal jurisdictions.³ For the purposes of this report, the term grant refers to formula grants, discretionary grants, and cooperative agreements. Table 1 provides the definitions of these three methods of federal financial assistance.

| Table 1: Selected Types of Federal Financial Assistance | |
|---|--|
| Federal financial assistance type | Definition |
| Formula grant | Funding distributed to recipients that meet specific criteria for eligibility, typically based on a statutory formula. |
| Discretionary grant | Funding that a federal agency awards using its judgment in selecting eligible applicants and projects for funding using selection criteria. |
| Cooperative agreement | Funding that a federal agency awards similarly to discretionary grants. The key difference is that the federal agency providing the assistance is expected to have substantial involvement with the recipient in carrying out the activity being funded under a cooperative agreement than it does with a grant. |

Source: GAO analysis of [Grants.gov](#), 2 C.F.R. Part 200, 31 U.S.C. §§ 6304, 6305 and [GAO-05-734SP](#). | GAO-25-107243

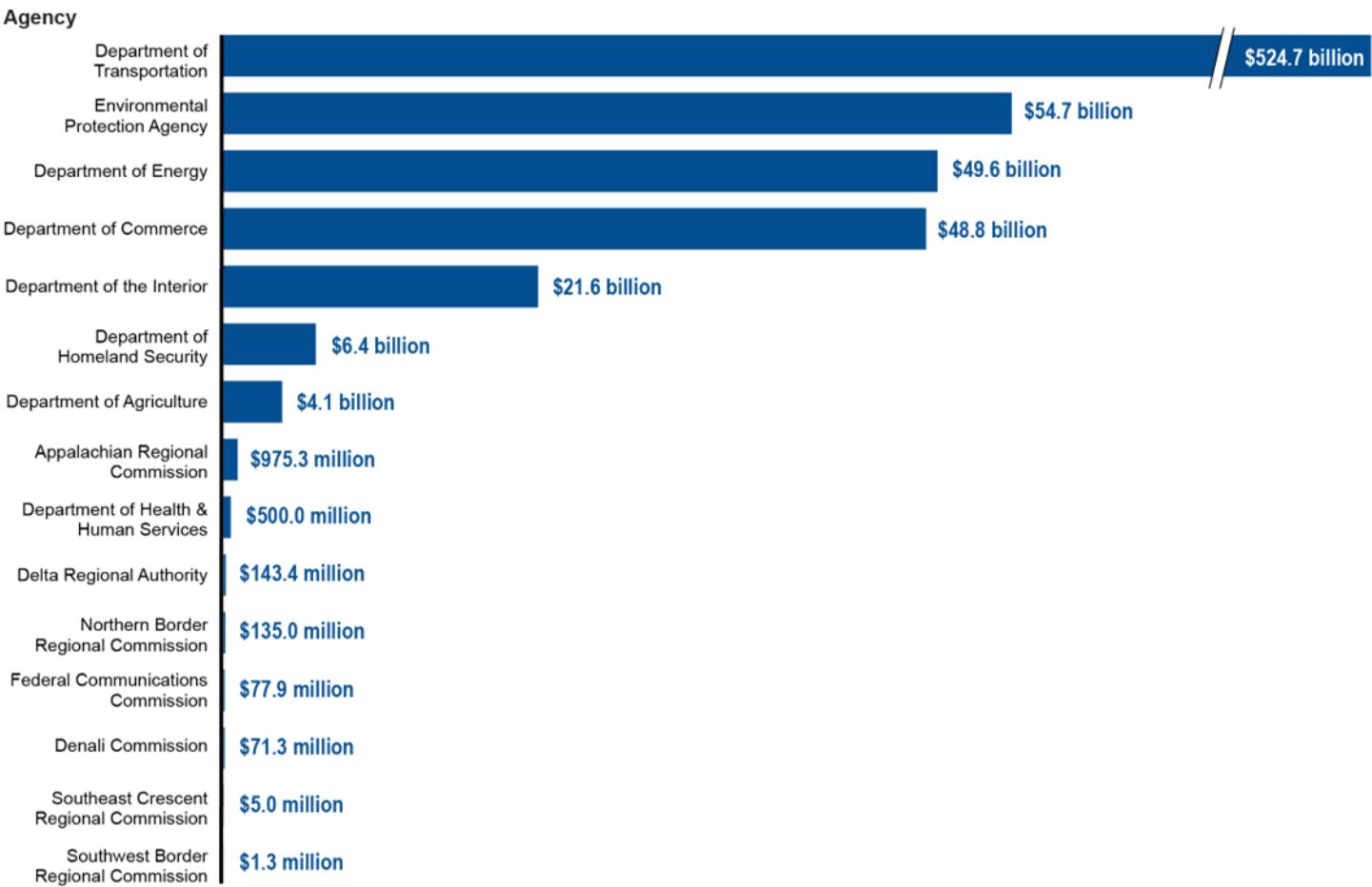
How much IIJA funding is available to award to non-federal jurisdictions?

Fifteen federal agencies reported that in total they were appropriated approximately \$711.8 billion available to award as grants to non-federal jurisdictions. We identified these 15 federal agencies as those that were appropriated funds through the IIJA that are available for grants to non-federal jurisdictions. Agency officials we interviewed stated that the funds reported may also be available to other entities besides non-federal jurisdictions, such as non-profit institutions, or through other funding types, such as contracts and loans. The \$711.8 billion excludes agency-reported administrative and other oversight expenses and transfers.

On January 20, 2025, President Trump signed Executive Order “Unleashing American Energy,” which directs agencies to pause disbursement of IIJA funds and review the processes, policies, and programs for issuing grants for the corresponding programs.⁴ On January 21, 2025, the Office of Management and Budget issued a memorandum clarifying that the pause on IIJA funds disbursement applies only to funds supporting programs, projects, or activities that contravene administration policies outlined in the executive order.⁵ Additionally, on February 26, 2025, President Trump signed an Executive Order directing agencies to review certain grant programs in order to reduce spending and promote efficiency.⁶ The current administration has taken other actions that could affect IIJA spending such as rescinding a memorandum directing agencies to prioritize infrastructure resilience.⁷

As shown in figure 1, about 98 percent of IIJA funding available for grants to non-federal jurisdictions—as reported by agencies between September 2024 to March 2025—was appropriated to five agencies. The Department of Transportation received the most funding (74 percent of appropriations).

Figure 1: Agency Reported Infrastructure Investment and Jobs Act Appropriations for Grant Funding Available to Tribes, States, Localities, and Territories



Source: GAO analysis of Public Law 117-58 and federal agency data. | GAO-25-107243

Notes: Agency officials provided these data between September 2024 and March 2025.

Grants include federal funding obligated through cooperative agreements.

Some of the appropriated funds are also available to entities other than Tribes, states, localities, and territories as determined by the agencies.

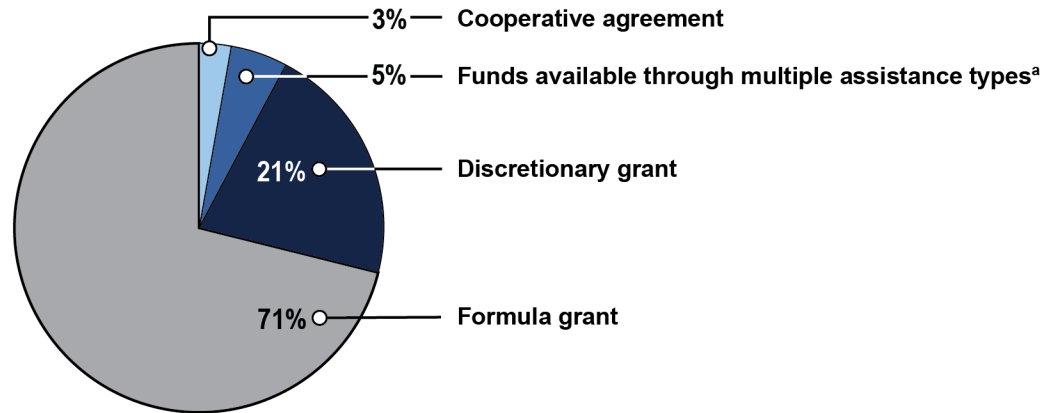
Appropriations data exclude all actual and projected set-asides, administrative expenses, transfers to inspectors general, and other expenses reported by the agencies.

The totals by agency may not add up to the approximately \$711.8 billion in Infrastructure Investment and Jobs Act funds identified by agencies as available to Tribes, states, localities, and territories due to rounding.

How much identified IJA funding is available by each grant type?

Between September 2024 to March 2025, agency officials reported that nearly three-quarters of the IJA funding available to non-federal jurisdictions is available for award through formula grants (see fig. 2).

Figure 2: Percentages of Agency Reported Infrastructure Investment and Jobs Act Grant Funding Available to Tribes, States, Localities, and Territories by Federal Financial Assistance Type



Source: GAO analysis of federal agency data. | GAO-25-107243

Notes: Agency officials provided these data between September 2024 and March 2025.

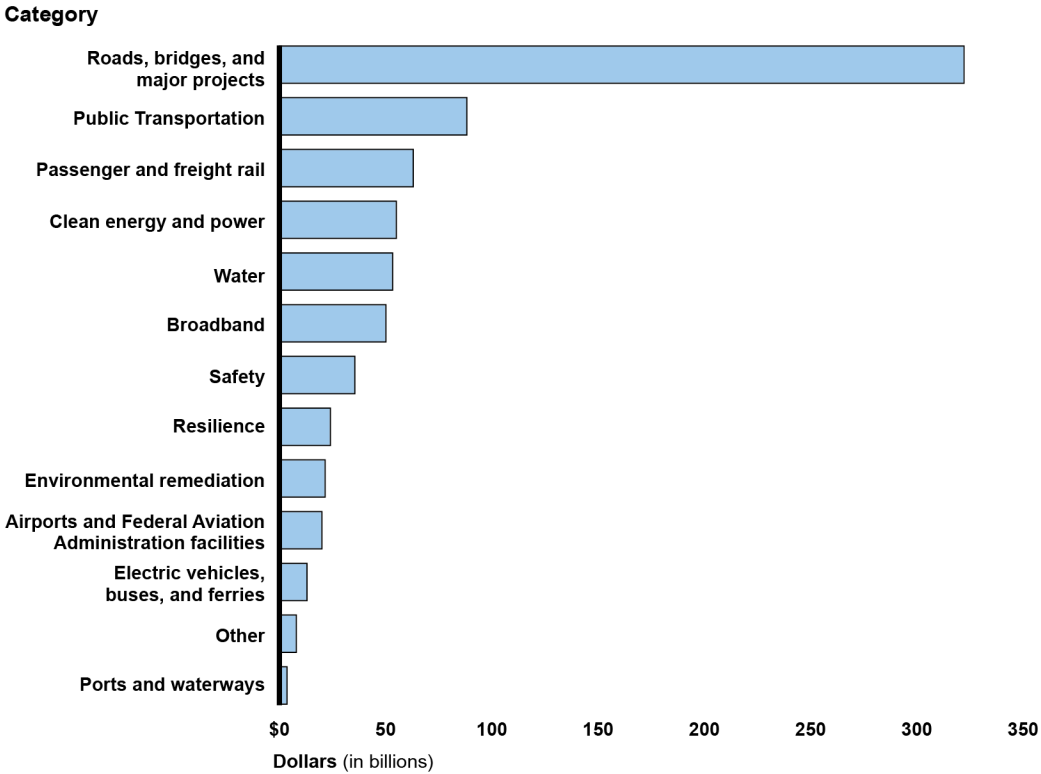
Agencies ultimately may award some of the appropriated funds to entities other than Tribes, states, localities, and territories or may change the type of financial assistance awarded to loans or other funding mechanisms.

^aSome of the appropriated funds may be awarded through more than one financial assistance type. Agencies reported that 5 percent of the funds may be awarded by a combination of formula grants, discretionary grants, or cooperative agreements. Typically, formula grants are distributed to recipients that meet specific criteria for eligibility, based on a statutory formula. Generally, discretionary grants are awarded by federal agencies, using their judgment in selecting eligible applicants and projects for funding using selection criteria. Cooperative agreements are similar to discretionary grants. The key difference is that the federal agency providing the assistance is expected to have substantial involvement with the recipient in carrying out the activity being funded under a cooperative agreement than it does with a grant.

How much identified IIJA funding is available by infrastructure category?

The White House Guidebook, which provided information on available IIJA funding, identified 13 infrastructure categories for which IIJA grant funding is available to non-federal jurisdictions.⁸ As shown in figure 3, funding for roads, bridges, and other major projects comprises the largest category of available IIJA grant funding for non-federal jurisdictions (about 43 percent).

Figure 3: Available Infrastructure Investment and Jobs Act Grant Funding for Tribes, States, Localities, and Territories by Category, According to Build.gov as of January 19, 2024



Source: GAO analysis of www.whitehouse.gov/build data. | GAO-25-107243

Notes: Includes grants and cooperative agreements.

Some of the funds are also available to entities other than Tribes, states, localities, and territories as determined by the agencies.

Whitehouse.gov/build, referred to as Build.gov, accessed on January 17, 2025, was a White House website that provided information about Infrastructure and Investment Jobs Act (IIJA) funding. Build.gov is no longer publicly available. On build.gov the White House data reported that approximately \$758 billion identified through the IIJA is available for grant and cooperative agreement funding to Tribes, states, localities, and territories as of January 2024. Between September 2024 and March 2025, agencies reported that approximately \$711.8 billion of the IIJA funds was available to Tribes, states, localities, and territories through grants. The White House data do not exclude all actual and projected agency set-asides, administrative expenses, inspector general transfers, and other expenses which agencies excluded from data reported to us.

When are identified IIJA funds available for obligation?

Agencies reported varying periods of availability for the IIJA grant funding identified for grants to non-federal jurisdictions, both in terms of when funds became available to obligate and after which point they no longer can be obligated.

As shown in table 2, agencies reported the first year IIJA funds are available for obligation spans fiscal year 2022 to fiscal year 2026.

Table 2: Agency Reported Infrastructure Investment and Jobs Act Appropriations Available for Grant Funding to Tribes, States, Localities, and Territories by First Fiscal Year of Availability in Billions of Dollars

| Fiscal year 2022 | Fiscal year 2023 | Fiscal year 2024 | Fiscal year 2025 | Fiscal year 2026 |
|------------------|------------------|------------------|------------------|------------------|
| \$194.1 | \$126.9 | \$128.1 | \$131.5 | \$131.2 |

Source: GAO analysis of agency data. | GAO-25-107243

Notes: Agency officials provided these data between September 2024 and March 2025. Grants include cooperative agreements. Some of the grant funds are also available to entities other than Tribes, states, localities, and territories as determined by the agencies.

Of the \$711.8 billion in IIJA grant funding identified as available for grants to non-federal jurisdictions, the IIJA provided a fixed period of availability—a definite amount of time that funds are available for agencies to obligate—for \$462.3 billion (65 percent) of the funds. The remaining \$249.5 billion (35 percent) are “no-year” funds, meaning the budget authority remains available for agency obligation for an indefinite period of time. The fixed periods of availability and the obligation deadlines differ by program.

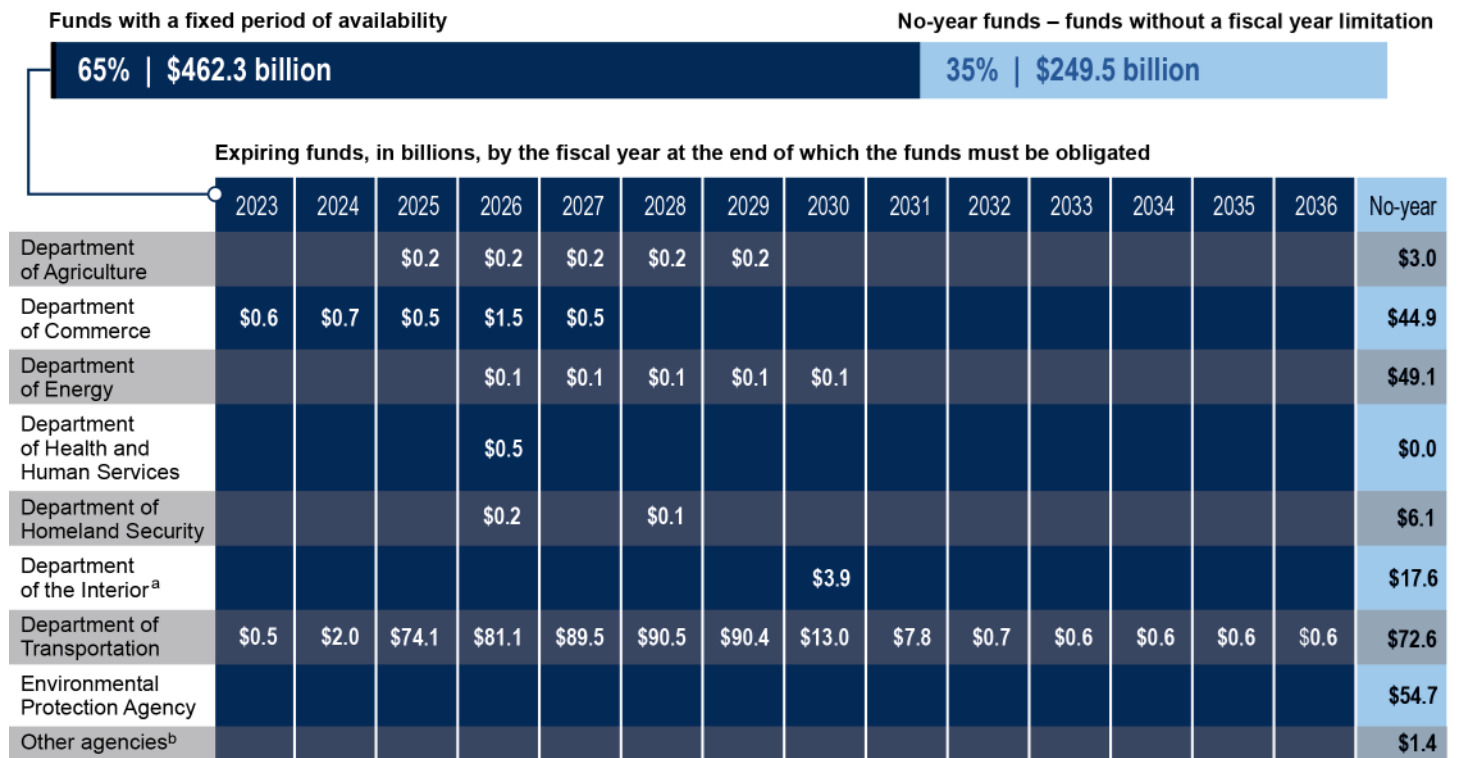
Federal Funding Obligation and Outlay Timeframes

An agency may only obligate funds during the period in which they are available (e.g., 1-year, multiyear, no-year). Generally, after the period of availability expires, the funds are available for an additional 5 fiscal years to record, adjust, and make disbursements to liquidate obligations properly incurred during the period of availability. With some exceptions, at the end of the 5-year period, the account is closed, and any remaining unexpended balances are cancelled.

Source: 31 U.S.C. §§ 1552, 1553; GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: Sept. 1, 2005). | GAO-25-107243

Figure 4 shows the agency reported obligation deadlines—the last fiscal year of availability before funds expire—for the IIJA programs at our selected agencies.⁹ Periods of availability vary by program. As a result, some agencies have funds that expire over several different time periods.

Figure 4: Agency Reported Fiscal Year Obligation Deadlines for Infrastructure Investment and Jobs Act Appropriations Available for Grant Funding to Tribes, States, Localities, and Territories by Agency in Billions of Dollars



Source: GAO analysis of agency data. | GAO-25-107243

Notes: Agency officials provided these data between September 2024 and March 2025.

Grants include cooperative agreements.

Some of the funds are also available to entities other than Tribes, states, localities, and territories as determined by the agencies.

No-year funding is available until expended.

Amounts may not sum to the identified \$711.8 billion in total IIJA funds that are available to obligate to Tribes, states, localities, and territories due to rounding.

^aThe Department of the Interior reported funding available for obligation by the end of the following fiscal years—\$20.2 million by the end of fiscal year 2024, \$16.7 million by the end of fiscal year 2025, \$17.7 million by the end of fiscal year 2026, \$17.8 million by the end of fiscal year 2027, and \$13.0 million by the end of fiscal year 2028.

^bOther agencies that reported receiving no-year funding from the Infrastructure Investment and Jobs Act (IIJA) are: Appalachian Regional Commission, \$975.3 million; Denali Commission, \$71.3 million; Delta Regional Authority, \$143.4 million; Federal Communications Commission, \$77.9 million; Northern Border Regional Commission, \$135.0 million; Southwest Border Regional Commission, \$1.25 million; and Southeast Crescent Regional Commission, \$5.0 million.

How much identified IIJA funding have agencies obligated and outlayed?

According to data obtained from USAspending.gov as of December 31, 2024, agencies have reported obligations from grants totaling \$275.1 billion (39 percent) and outlays of \$119.4 billion (17 percent) of the identified \$711.8 billion in IIJA funding available to eligible non-federal jurisdictions.¹⁰

However, not all \$711.8 billion were available to agencies from fiscal years 2022 to 2025 (October 1, 2021, to September 30, 2025). The IIJA appropriated some funds that were immediately available for obligation when the law was enacted in November 2021, while other funds were made available for obligation in future years.

Approximately \$580.6 billion (82 percent) of the \$711.8 billion available funding for agencies to obligate as grants to non-federal jurisdictions became available for agencies to obligate and outlay during fiscal years 2022, 2023, 2024, and 2025. The data we analyzed included monthly updates through December 31, 2024, which we downloaded from USAspending.gov on February 18, 2025. These data reflected that agencies reported they had obligated 47 percent and

outlayed 21 percent of the funds made available to them through the first quarter of fiscal year 2025.

Table 3 shows the total amount of IIJA funds that are available to non-federal jurisdictions and agency-reported progress in obligating and outlaying those grant funds. The data presented were downloaded directly from USAspending.gov.

GAO and others have identified challenges that affect the completeness of USAspending.gov data, including misapplication of disaster emergency fund codes, which track spending from supplemental appropriations bills, including the IIJA.¹¹ For this report, we reviewed our prior reports, as well as those issued by Offices of Inspectors General (OIG), and independent auditors; reviewed the USAspending.gov data for inconsistencies; and consulted agency officials regarding any inconsistencies we found and the reliability of their data. We included information on any known data issues that may affect the data presented in this report. In table 3 we note known inconsistencies in USAspending.gov data for certain agencies or instances in which agencies provided data directly to us to account for known issues with USAspending.gov data.

Table 3: Infrastructure Investment and Jobs Act Grant Funding Available to Tribes, States, Localities, and Territories by Federal Agency, According to USAspending.gov as of December 31, 2024

| Agency | Total Grant Funds Available (dollars in billions) | Grant Funds Available for Obligation Beginning in Fiscal Years 2022 to 2025 (dollars in billions) | Obligations (dollars in billions) | Obligations as a Percentage of Funds Available in Fiscal Years 2022 to 2025 | Outlays (dollars in billions) | Outlays as a Percentage of Funds Available in Fiscal Years 2022 to 2025 |
|---|---|---|-----------------------------------|---|-------------------------------|---|
| Department of Transportation | \$524.7 | \$416.5 | \$196.5 | 47% | \$111.1 | 27% |
| Environmental Protection Agency | \$54.7 | \$43.3 | \$22.9 | 53% | \$5.8 | 13% |
| Department of Energy | \$49.6 | \$42.5 | \$4.6 | 11% | \$0.5 | 1% |
| Department of Commerce | \$48.8 | \$47.7 | \$43.7 | 92% | Less than \$0.1 ^a | 0% |
| Department of the Interior | \$21.6 | \$19.8 | \$4.3 | 22% | \$1.3 | 7% |
| Department of Homeland Security | \$6.4 | \$5.4 | \$1.4 | 27% | \$0.1 | 1% |
| Department of Agriculture ^a | \$4.1 | \$3.7 | \$0.9 | 25% | \$0.3 | 7% |
| Appalachian Regional Commission ^a | \$1.0 | \$0.8 | \$0.1 | 10% | Less than \$0.1 | 3% |
| Department of Health and Human Services | \$0.5 | \$0.4 | \$0.4 | 100% | \$0.3 | 66% |
| Delta Regional Authority ^a | \$0.1 | \$0.1 | Less than \$0.1 | 11% | \$0.0 | 0% |
| Northern Border Regional Commission ^b | \$0.1 | \$0.1 | Less than \$0.1 | 28% | \$0.0 | 0% |
| Federal Communications Commission ^c | \$0.1 | \$0.1 | Less than \$0.1 | 37% | Less than \$0.1 | 4% |
| Denali Commission ^d | \$0.1 | \$0.1 | Less than \$0.1 | 20% | Less than \$0.1 | 8% |
| Southeast Crescent Regional Commission ^b | Less than \$0.1 ^e | Less than \$0.1 | Less than \$0.1 | 100% | \$0.0 | 0% |
| Southwest Border Regional Commission ^b | Less than \$0.1 ^f | Less than \$0.1 | \$0.0 | 0% | \$0.0 | 0% |
| Total | \$711.8 | \$580.6 | \$275.1 | 47% | \$119.4 | 21% |

Source: GAO analysis of agency data and USAspending.gov obligation and outlay data. | GAO-25-107243

Notes: Grants include cooperative agreements.

Some of the available grant funds may be awarded to entities other than Tribes, states, localities, and territories. Obligation and outlay data presented in the table are limited to those grants awarded to Tribes, states, localities, and territories. Comparison of the obligations and outlays to the total available funds allows us to offer a meaningful benchmark for spending on Tribes, states, localities, and territories, but it is not intended to suggest that the remainder of the total grant funds available are limited to exclusive use and award for these entities only.

Amounts may not sum to the identified \$711.8 billion in Infrastructure Investment and Jobs Act (IIJA) funds that agencies reported are available to Tribes, states, localities, and territories total due to rounding. Percentages may not sum to 100 percent due to rounding.

Agency officials provided details about IIJA appropriations that are available to be used to award grant funds to Tribes, states, localities, and territories between September 2024 to March 2025. The data we analyzed were as of December 31, 2024, which we downloaded from USAspending.gov on February 18, 2025. We analyzed

obligation and outlay data tagged with the IIJA disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

^aDepartment of Agriculture (USDA), Appalachian Regional Commission, and Delta Regional Authority officials stated inaccuracies are, or have been, present in the agencies' USAspending.gov data.

USDA officials stated that the agency financial management system contains instances of transactions where the disaster emergency fund codes to systematically identify IIJA-related obligations and outlays were not applied at the time of obligation. As a result, USDA obligation and outlay data reported to USAspending.gov may not be accurate. The USDA Office of Inspector General has identified issues related to improper financial accounting and inadequate financial management controls and has made related recommendations for USDA to address. These recommendations include correction of inaccurate IIJA reporting on USAspending.gov, as well as designing and implementing internal control activities over information processing to address the inaccurate reporting. As of July 2024, officials from the Office of the Chief Financial Officer at USDA stated that USDA officials are working to resolve this problem and are correcting the outlay and obligation entries to reflect the appropriate disaster emergency code to connect the entries to the IIJA. Department of Agriculture Office of Inspector General, *2024 USDA Top Management Challenges* (Washington, D.C.: Sept. 17, 2024) and *IIJA – Watershed and Flood Prevention Operations*, Inspection Report 10801-0001-24 (Washington, D.C.: June 25, 2024).

Appalachian Regional Commission officials stated that in fiscal year 2023 it identified errors in its USAspending.gov data due to an issue with its federal award identification numbers and its financial shared services provider's financial coding of the commission's IIJA obligations. Commission officials stated that its financial shared services provider recoded and uploaded corrected data in December 2023. The Appalachian Regional Commission outlayed approximately \$22.6 million.

Delta Regional Authority officials stated that USAspending.gov is missing award obligation data, leading to underreported amounts for the agency. The officials stated in fiscal year 2024 the Delta Regional Authority took steps to ensure programmatic and administrative IIJA obligations and outlays are coded correctly to ensure future data are included in USAspending.gov.

^bThe Northern Border Regional Commission, Southeast Crescent Regional Commission, and Southwest Border Regional Commission did not report IIJA obligations or outlays on USAspending.gov as of November 30, 2024. The Northern Border Regional Commission and Southeast Crescent Regional Commission provided us with the obligations presented in the table. The Northern Border Regional Commission told us it obligated \$31.1 million as of October 1, 2024. The Southeast Crescent Regional Commission told us it obligated \$5 million in grants as of October 2024.

^cFederal Communications Commission Affordable Connectivity Outreach Grant Program officials stated the program ended in 2024, as Congress did not provide appropriations for the program. The officials stated the commission amended the period of performance end date to April 30, 2024, for all program grant recipients. Federal Communications Commission officials told us their obligations and outlays differed from that reported on USAspending.gov. Officials stated the commission obligated \$77.9 million, 100 percent of the funds reported as available, and outlayed \$15.9 million, 20 percent of the funds reported as available.

The Federal Communications Commission obligated approximately \$28.5 million and outlayed approximately \$3.4 million.

^dThe Denali Commission obligated approximately \$14.6 million and outlayed approximately \$5.9 million.

^eThe Southeast Crescent Regional Commission was appropriated \$5 million in no-year funding in fiscal year 2022.

^fThe Southwest Border Regional Commission was appropriated \$1.25 million in no-year funding in fiscal year 2022.

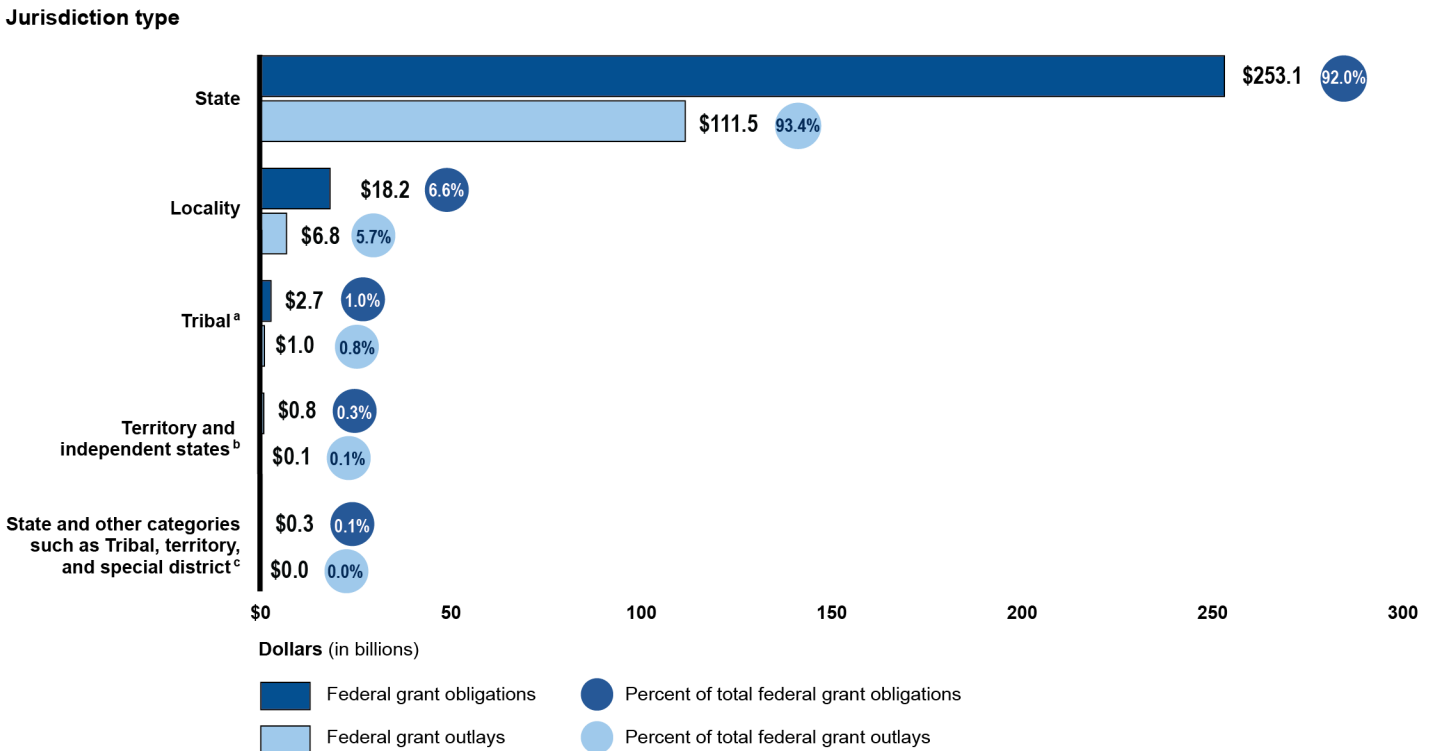
^gThe Department of Commerce outlayed approximately \$41.0 million.

What types of non-federal jurisdictions have received IIJA funding?

While agencies reported obligations and outlays to all types of non-federal jurisdictions in our review, they awarded most of the funds to state governments.

Figure 5 shows the amount of IIJA funding obligated and outlayed that agencies reported on USAspending.gov for each jurisdiction type in our review.

Figure 5: Infrastructure Investment and Jobs Act Grant Funds Obligated and Outlayed to Tribes, States, Localities, and Territories, According to USAspending.gov as of December 31, 2024, in Billions of Dollars



Source: GAO analysis of USAspending.gov data. | GAO-25-107243

Notes: Grants include cooperative agreements.

The data we analyzed was as of December 31, 2024, which we downloaded from [USAspending.gov](https://www.usaspending.gov) on February 18, 2025. We analyzed obligation and outlay data tagged with the Infrastructure Investment and Jobs Act (IIJA) disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

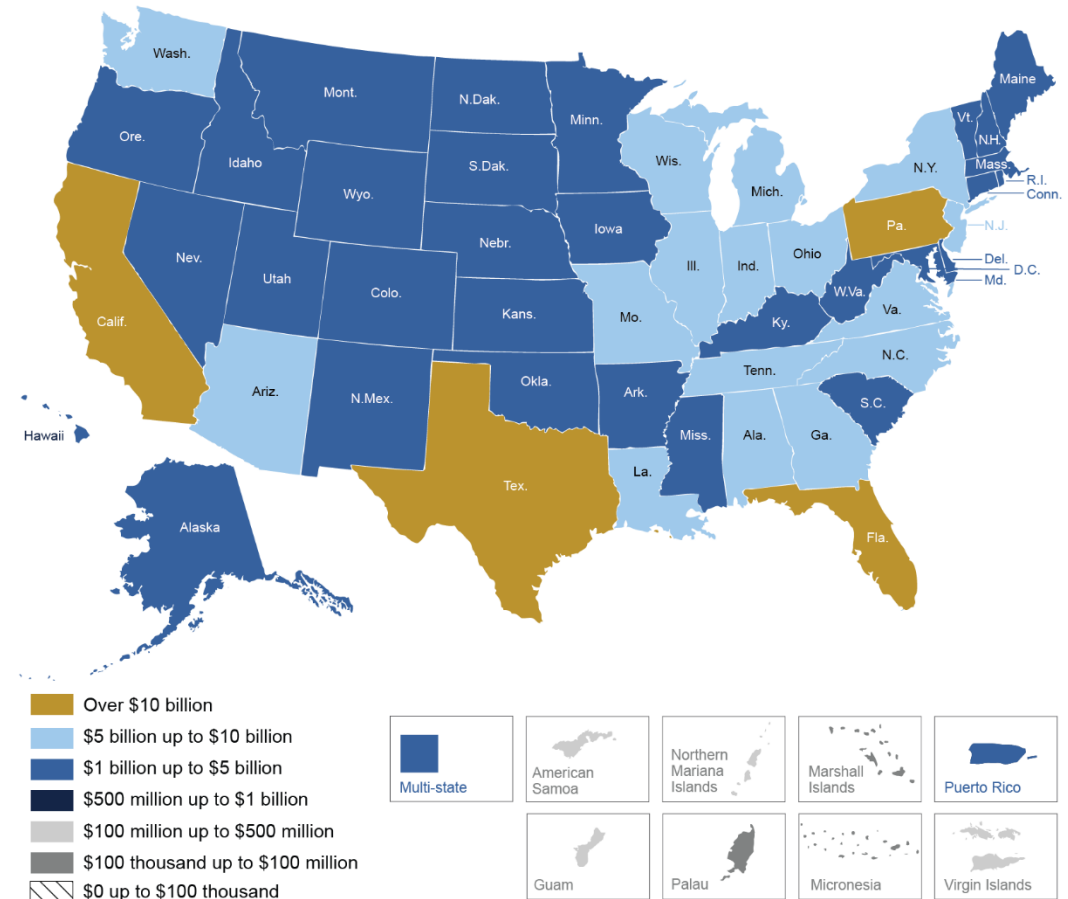
^aTribal refers to federally recognized Tribes.

^bTerritory refers to the governments of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. The Republic of the Marshall Islands, Federated States of Micronesia, and the Republic of Palau are independent states that are eligible for some U.S. federal programs, including through their Compacts of Free Association with the U.S. These independent states are recorded as U.S. state and locality governments in USAspending.gov, however, for the purposes of this report we have recorded the transactions as “Territory and independent states”.

^c“State and other categories such as Tribal, territory, and special district” is an identification type that includes more than one of these jurisdictions. Agencies outlayed \$9.1 million for this identification type.

According to the data from USAspending.gov, agencies have obligated the most funds for grants awarded to California, Texas, and Pennsylvania, as of December 31, 2024. Figure 6 shows the amount of funding that agencies have obligated to eligible non-federal jurisdictions within each state and territory, as well as three independent states with a compact of free association with the U.S.¹²

Figure 6: Infrastructure Investment and Jobs Act Grant Funds Obligated to Tribes, States, Localities, and Territories, According to USAspending.gov as of December 31, 2024



Source: GAO analysis of USAspending.gov data. | GAO-25-107243

Notes: The data we analyzed was as of December 31, 2024, which we downloaded from [USAspending.gov](https://www.usaspending.gov) on February 18, 2025. We analyzed obligation and outlay data tagged with the Infrastructure Investment and Jobs Act (IIJA) disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

For additional information regarding USAspending.gov data quality, see [GAO-22-105427](#) and [GAO-22-104702](#). The amounts presented here include funding for which Tribal, state, locality, and territory governments may be the recipient. Funding only available to award to other recipients including individuals, private businesses, or public institutions of higher education is excluded.

The data presented are reported as the primary place of performance in USAspending.gov.

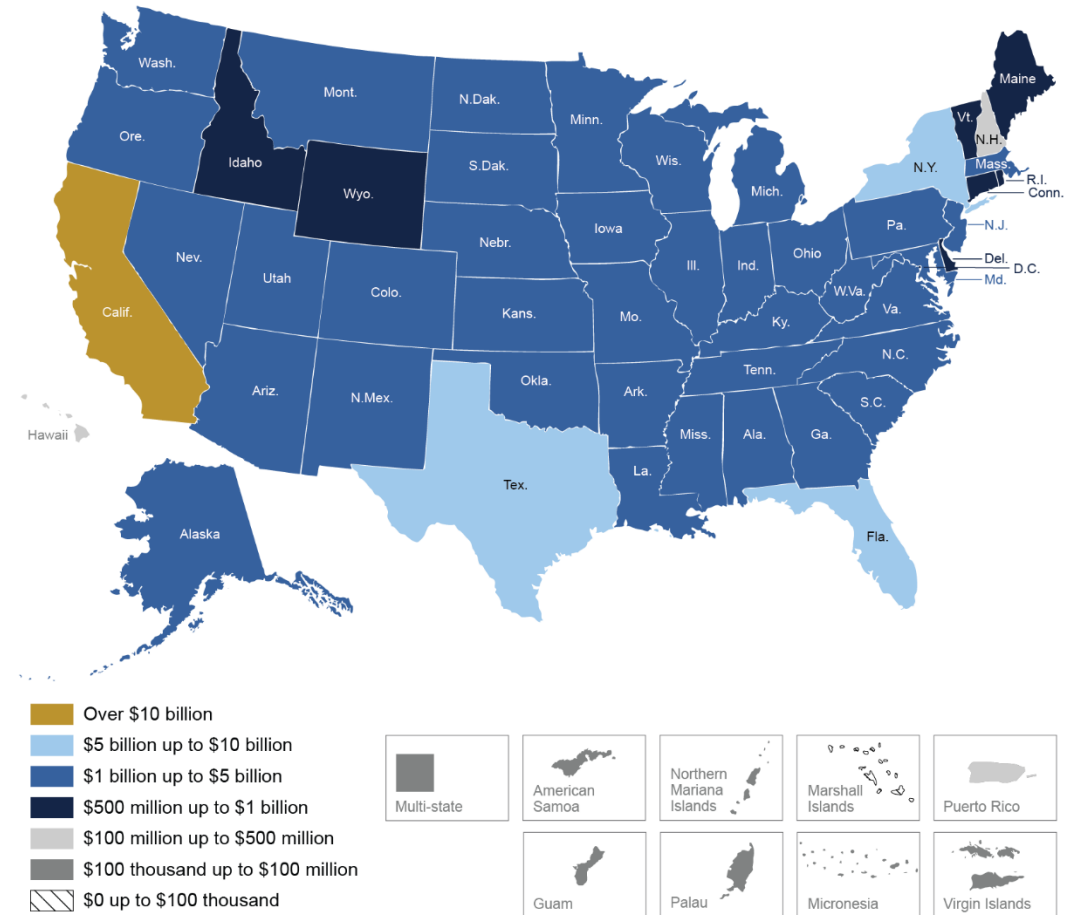
Tribes refer to federally recognized Tribes.

Territory refers to the governments of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands.

The Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau are independent states that are eligible for some U.S. federal programs, including through their Compacts of Free Association with the U.S. The independent states are recorded as U.S. state and locality governments on USAspending.gov; however, for the purposes of this report we have recorded the transactions as “Territory and independent states.”

According to the data from USAspending.gov, agencies have outlayed the most funds for grants awarded to California, Texas, and Florida, as of December 31, 2024. Figure 7 shows the range of funding that agencies have outlayed to eligible non-federal jurisdictions within each state, territory, and independent state.

Figure 7: Infrastructure Investment and Jobs Act Grant Funds Outlayed to Tribes, States, Localities, and Territories, According to USAspending.gov as of December 31, 2024



Source: GAO analysis of USAspending.gov data. | GAO-25-107243

Notes: The data we analyzed was as of December 31, 2024, which we downloaded from [USAspending.gov](https://www.usaspending.gov) on February 18, 2025. We analyzed obligation and outlay data tagged with the Infrastructure Investment and Jobs Act (IIJA) disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

For additional information regarding USAspending.gov data quality see [GAO-22-105427](#) and [GAO-22-104702](#). The amounts presented here include funding for which Tribal, state, locality, and territory governments may be the recipient. Funding only available to award to other recipients including individuals, private businesses, or public institutions of higher education is excluded.

The data presented are reported as the primary place of performance in USAspending.gov.

Tribes refer to federally recognized Tribes.

Territory refers to the governments of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands.

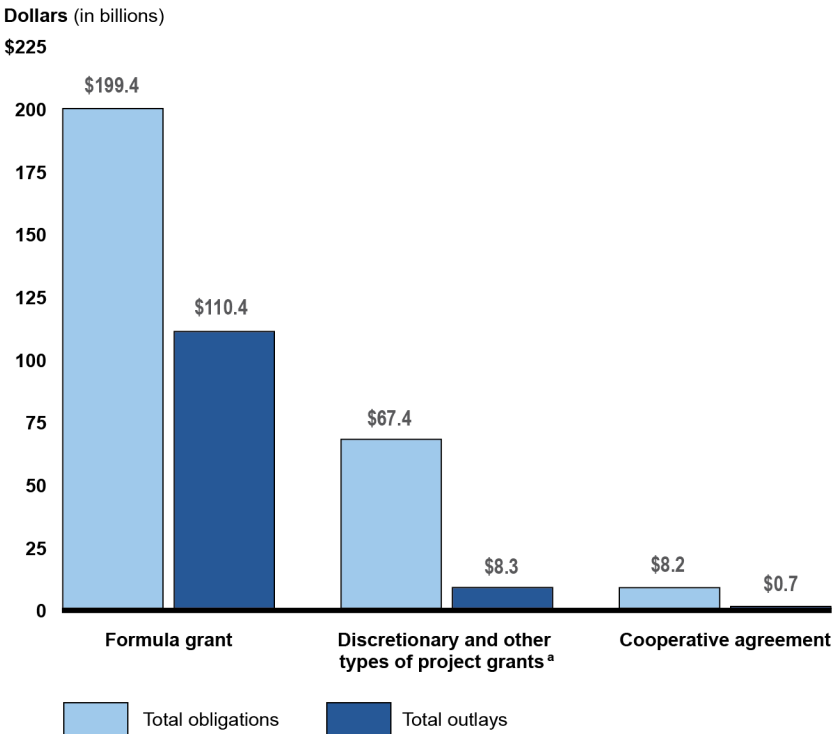
The Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau are independent states that are eligible for some U.S. federal programs, including through their compacts of free association with the U.S. The independent states are recorded as U.S. state and locality governments in USAspending.gov; however, for the purposes of this report we have recorded the transactions as “Territory and independent states.”

What types of grants have agencies reported using?

According to USAspending.gov data, formula grants accounted for about 73 percent of agency obligations and about 93 percent of outlays as of December 31, 2024 (see fig. 8). Agency officials we interviewed stated that they obligate and outlay formula grants more quickly than other types of grants. The officials stated this was because formula grant awards are usually set by a statutory formula, which enables agencies to issue the awards to pre-determined recipients quickly. Generally, discretionary grants require the awarding agency to

carry-out a competitive award process, which lengthens the time to award due to additional required steps, such as soliciting and reviewing grant applications.

Figure 8: Infrastructure Investment and Jobs Act Grant Obligations and Outlays to Tribes, States, Localities, and Territories by Grant Type, According to USAspending.gov



Source: GAO analysis of USAspending.gov data. | GAO-25-107243

Note: The data we analyzed was as of December 31, 2024, which we downloaded from [USAspending.gov](https://www.usaspending.gov) on February 18, 2025. We analyzed obligation and outlay data tagged with the Infrastructure Investment and Jobs Act (IIJA) disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data. Any obligations and outlays to Tribes, states, localities, and territories issued by agencies but not documented with the IIJA disaster emergency fund code are not captured in these data.

For additional information regarding USAspending.gov data quality, see [GAO-22-105427](#) and [GAO-22-104702](#). The amounts presented here include funding for which Tribal, state, locality, and territory governments may be the recipient. Funding only available to award to other recipients including individuals, private businesses, or public institutions of higher education is excluded.

^aFor the purposes of this report, we refer to this category as “discretionary and other types of project grants.” In USAspending.gov, the “project grant” category is described as a grant providing federal funding for fixed or known periods for specific projects. It is defined and reported on separately from formula grant and cooperative agreement and includes research grants, survey grants, and construction grants—types of grants that are consistent with the Office of Management and Budget definition of discretionary grants.

How have agencies planned for the implementation of IIJA grant programs?

Agencies used various methods to plan for the implementation of their IIJA programs.

Infrastructure program implementation plans. The Office of Management and Budget (OMB) published guidance on IIJA program planning that directed agencies to develop Infrastructure Program Implementation Plans.¹³ According to OMB, these program implementation plans are intended to support IIJA implementation by defining performance metrics and identifying key program implementation milestones, among other things. This memorandum does not apply to independent regulatory agencies within our scope.

Twelve of the 15 agencies in our review drafted program implementation plans for programs created with IIJA funding.¹⁴ Three agencies have not drafted program implementation plans. These agencies are the Departments of Energy

(DOE) and Health and Human Services (HHS), and the Southwest Border Regional Commission.

- According to DOE officials, programs drafted individualized management plans, but they varied by office and were not specific to implementation plan guidance. As of January 2025, DOE officials told us that they are working to implement and standardize the implementation plans.
- HHS officials told us the agency is not required to develop a plan because the agency awarded its IIJA funds to a preexisting grant program—the Low Income Home Energy Assistance Program.
- Officials at the Southwest Border Regional Commission told us that they were in the process of drafting one, as of December 2024.

Agency-wide implementation guidance. The Department of Transportation (DOT) and DOE created agency-wide implementation guidance for their IIJA programs. For example, DOE created an agency-wide internal website that provides guidance, templates, training, and other resources to support the implementation of the IIJA across programs and field offices.

IIJA program offices. To support and oversee the implementation of their IIJA programs, three agencies—DOE and the Departments of Homeland Security (DHS) and the Interior—created IIJA-focused program offices. According to officials from each agency:

- DOE established the Office of Under Secretary for Infrastructure to assume responsibility of IIJA and Inflation Reduction Act program operations.
- DHS established its Bipartisan Infrastructure Law Program Office to provide strategic direction, support budget development, and monitor all efforts to ensure the programs are meeting the goals and requirements of IIJA.
- Interior established the Bipartisan Infrastructure Law and Inflation Reduction Act Program Management Office to administer and direct the implementation of the IIJA across the agency.

IIJA teams within existing program offices. Three agencies—the Department of Commerce, DOT, and the Environmental Protection Agency (EPA)—created teams within existing program offices to support IIJA implementation. According to officials from each agency:

- Commerce’s National Oceanic and Atmospheric Administration (NOAA) created an infrastructure team responsible for coordinating IIJA policy and program implementation across NOAA and with other stakeholders.
- DOT created the Bipartisan Infrastructure Law Team to coordinate the department’s grant award efforts.
- EPA’s Office of the Administrator created an implementation team that was responsible for IIJA implementation.

How has IIJA progress and performance been reported?

The federal government has reported IIJA progress and performance government-wide and by agency.

Government-wide reporting. As of January 2025, the White House provided a public investments map on [invest.gov](https://www.invest.gov) that illustrated a subset of IIJA-funded agency infrastructure projects—a catchall term used on the map for projects, awards, and allocations.¹⁵ The White House obtained much of this information through agency reporting as well as agency public announcements of IIJA infrastructure projects such as agency press releases. For agency programs that do not publicly announce their awards—such as DOT’s Highway Safety

Improvement program, which awards funds by formula to eligible recipients—the White House incorporates award data from USAspending.gov.

The White House also provided a summary of the status of funding available to state, local, tribal, and territorial leaders on build.gov. The White House obtained the information presented on this website from sources including agencies and the text of the IIJA.¹⁶ As of January 2025, the website was last updated in January 2024.

Agency reporting. As of April 2025, all agencies in our review told us they planned to report, or had reported, progress and performance results associated with implementation of the IIJA. Figure 9 shows agency reporting of performance and progress for IIJA programs.

Figure 9: Infrastructure, Investment, and Job Act Progress and Performance Reporting by Agency as of April 2025

| Agency | Annual Report ^a | Infrastructure Investment and Jobs Act (IIJA) Progress Report ^b | Other Reporting |
|---|----------------------------|--|-------------------|
| Appalachian Regional Commission | ✓ | | ✓ ^d |
| Delta Regional Authority | ✓ | | ✓ ^d |
| Denali Commission ^c | | | ✓ ^d |
| Department of Agriculture | ✓ | | ✓ ^{d, e} |
| Department of Commerce | ✓ | | ✓ ^{d, e} |
| Department of Energy | ✓ | | ✓ ^d |
| Department of Health and Human Services | ✓ | | ✓ ^d |
| Department of Homeland Security | ✓ | | ✓ ^d |
| Department of the Interior | ✓ | | ✓ ^d |
| Department of Transportation | ✓ | ✓ | ✓ ^d |
| Environmental Protection Agency | ✓ | ✓ | ✓ ^d |
| Federal Communications Commission | ✓ | | ✓ ^e |
| Northern Border Regional Commission | ✓ | | |
| Southeast Crescent Regional Commission | ✓ | | |
| Southwest Border Regional Commission | ✓ | | |



Agency has issued report



Agency plans to issue report

Source: GAO analysis of agency data. | GAO-25-107243

The figure includes agencies with Infrastructure Investment and Jobs Act (IIJA) funding available to award grants to Tribes, states, localities, and territories. Agencies that were not identified as being appropriated funds available as grants to Tribes, states, localities, and territories are not included in this figure.

^aAnnual reports are yearly reports that agencies publish to describe the progress in achieving the goals and objectives outlined in their respective strategic plans.

^bIIJA Progress Reports are additional reports that agencies publish detailing their progress in implementing IIJA programs outside of their annual reports and other reporting, such as performance and program information published on agency websites.

^cDenali Commission officials stated that it evaluates performance of its IIJA programs internally.

^dDenotes agencies that published Environmental Justice Scorecards for their IIJA programs to report on the programs' contributions to the Justice40 initiative, a requirement of Executive Order 14008, *Tackling the Climate Crisis at Home and Abroad*. The initiative was a government-wide effort toward a goal that 40 percent of the overall benefits from federal investments in climate and clean energy flow to disadvantaged communities. On January 20, 2025, Executive Order 14008 was revoked, terminating the Justice40 Initiative.

^eCommerce also published information about internet access and use from its programs and those of the Department of Agriculture and the Federal Communications Commission on [internetforall.gov](https://www.internetforall.gov).

- **Annual reports.** Eight of the 15 agencies in our review have reported on metrics associated with IIJA performance results as part of their annual

reports on performance. Six agencies told us that they plan to publish performance results for their IIJA programs in future reporting. Officials from the remaining agency—the Denali Commission—told us the commission evaluates performance of its IIJA programs internally.

- **IIJA progress reports.** In addition to publishing IIJA performance results in their annual performance reports, two agencies—DOT and EPA—published other reports that describe agency progress in implementing their IIJA programs. In February 2024, DOT published a report describing the progress it has made in addressing its strategic goals from 2021 to 2023, including those related to IIJA programs/funds progress.¹⁷ DOT also publishes bi-weekly status reports displaying financial progress on its website. EPA published IIJA-anniversary reports that described the progress on program implementation and results in November 2022, November 2023, and January 2025.
- **Other reporting.** Twelve agencies also publish certain performance results of IIJA programs on publicly available websites. For example, 11 agencies published Environmental Justice Scorecards to report on their programs contribution to the Justice40 initiative.¹⁸ Commerce also published information about internet access and use from the U.S. Department of Agriculture (USDA), the Federal Communications Commission, and Commerce programs on internetforall.gov.¹⁹ This information includes program status and performance metrics by state.

Agency Comments

We provided a draft of this report to the Appalachian Regional Commission; Delta Regional Authority; Denali Commission; Departments of Agriculture, Commerce, Energy, Health and Human Services, Homeland Security, the Interior, and Transportation; Environmental Protection Agency; Federal Communications Commission; Northern Border Regional Commission; Southeast Crescent Regional Commission; and Southwest Border Regional Commission for review and comment. We received technical comments from the Appalachian Regional Commission; Departments of Commerce, Energy, Health and Human Services, Interior, and Transportation; Environmental Protection Agency; Federal Communications Commission; and Northern Border Regional Commission which we incorporated as appropriate. The Delta Regional Authority, Denali Commission, and Departments of Agriculture and Homeland Security responded that they did not have any comments on our draft report. The Southeast Crescent Regional Commission and Southwest Border Regional Commission did not respond to our requests for comments on the draft report.

How GAO Did This Study

To inform our work, we reviewed federal laws, regulations, guidance, executive orders, and publicly available agency documentation. We also interviewed officials from the 15 agencies that were appropriated IIJA funds available to issue grant awards to non-federal jurisdictions.

To identify agencies receiving appropriations available for grants, we reviewed the IIJA. To determine if the identified agencies may issue grants to non-federal jurisdictions, we confirmed the availability of grant funding for non-federal jurisdictions with agency officials.

To describe the amount of funding available to non-federal jurisdictions, we provided agencies with a spreadsheet of their potentially relevant programs and appropriations, which we identified through a review of the IIJA and the White House Guidebook. We asked agencies to confirm if the identified programs and appropriations were within the scope of our review—funds available to Tribes, states, localities, and territories through grants.

We also asked the agencies to provide additional information, including additional programs and appropriations within our scope, as necessary. Finally, we asked agency officials to identify and exclude nongrant costs such as administrative expenses, transfers, set-asides, and other costs to allow us to report a more precise amount of available funding through grants to non-federal jurisdictions.

To describe the grant federal financial assistance type available to non-federal jurisdictions, we requested the agencies provide the authorized grant funding type for each identified program.

To describe the infrastructure category for which these funds may be used, we reviewed White House data and documentation.

To describe IIJA obligations and outlays, we downloaded grant award data from fiscal years 2022 to 2025 tagged with the IIJA disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—from USAspending.gov on February 18, 2025. We further narrowed the data to include only transactions from the enactment of the IIJA, November 15, 2021, through December 31, 2024. These data were the most recent full month of data provided to USAspending.gov and certified by all agencies in accordance with the Data Accountability Broker Submission reporting schedule at the time of our review. OMB guidance requires that every agency's senior accountable official certify quarterly that the data submitted by their agency are accurate and complete.²⁰ We used the “business type description” data element to limit our scope and the IIJA obligation and outlay data elements to describe the data. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

To assess the reliability of the data obtained from USAspending.gov, we reviewed prior reports we and agency Offices of Inspector General (OIG) have written on the topic. We and OIGs have conducted several reviews of the information available on USAspending.gov. In prior reports, we and agencies’ OIGs determined that the quality of data submitted to USAspending.gov varied among federal agencies.²¹

Recent OIG reports have also highlighted concerns with the use of IIJA disaster emergency fund codes. For example, the USDA OIG identified issues related to improper financial accounting and inadequate financial management controls and has made related recommendations for USDA to address. These recommendations include correction of inaccurate IIJA reporting on USAspending.gov, as well as designing and implementing information processing internal control activities to address the inaccurate reporting. As of June 2024, officials from the Office of the Chief Financial Officer at USDA stated that USDA officials are working to resolve this problem and are correcting the outlay and obligation entries to reflect the appropriate disaster emergency code to connect the entries to the IIJA.²²

We also reviewed the data we obtained from USAspending.gov to check for inconsistencies and consulted with agencies to identify the reason for any inconsistency found—such as data entry errors or missing data—and validate the obligation and outlay data reflected in this report to the extent possible. Because we filtered award data for specific disaster emergency fund codes, our obligation and disbursement amounts do not include awards that erroneously or inadvertently are not linked to a disaster emergency fund code. Additionally, because we further narrowed the obligation and outlay data to include “business type description” data elements within our scope, our data is limited to awards to Tribes, states, localities, and territories. Funding that was made available for

award to the non-federal jurisdictions but obligated and outlayed for other purposes is not reported.

We also interviewed officials on the reliability of their USAspending.gov data. In cases where agencies notified us that obligation and outlay information was not properly linked to the disaster emergency fund codes, we obtained the information directly from the agency. We determined that the data obtained were sufficiently reliable for the purpose of describing the status of the obligations and outlays as of December 31, 2024.

To identify potential broader financial management data quality issues within each agency, we reviewed applicable OIG reports. We also reviewed publicly available independent auditor reports on 12 agencies fiscal year 2022 and 2023 financial statements, which include an examination of the agency's internal controls over financial reporting and compliance with selected provisions of applicable laws, regulations, and grants. Public annual financial audit information was not available for the Northern Border Regional Commission, Southeast Crescent Regional Commission, or Southwest Border Regional Commission.²³

Where applicable, we also reviewed auditors' reports on whether each agencies financial management systems complied substantially with requirements of the Federal Financial Management Improvement Act of 1996.²⁴ We gathered these reports through prior work on government-wide financial reporting.²⁵ We consulted agencies identified as having material weaknesses or significant deficiencies to determine the extent, if any, to which the weaknesses and deficiencies may affect the obligation and outlay data we collected. We determined that the data were sufficiently reliable for the purposes of our objectives.

To determine how agencies planned for implementation of the IIJA and reported progress and performance results for the IIJA, we reviewed the IIJA and applicable OMB and agency memorandums and guidance. With this information we determined what specific and unique reporting may be required by our identified agency programs. We also reviewed public-facing agency web pages, plans, and reports; reviewed additional data and documentation provided by the agencies; and interviewed officials from all 15 agencies.

We conducted this performance audit from December 2023 to April 2025 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.

Addressee

The Honorable Gary C. Peters
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

We are sending copies of this report to the appropriate congressional committees, the Federal Co-Chair of the Appalachian Regional Commission, the Federal Co-Chair of the Delta Regional Authority, the Federal Co-Chair of the Denali Commission, the Secretary of Agriculture, the Acting Chief Financial Officer and Assistant Secretary for Administration of Commerce, the Secretary of Energy, the Acting Assistant Secretary for Legislation of Health and Human Service, the Secretary of Homeland Security, the Deputy Chief Financial Officer and Director Office of Financial Management of the Interior, the Secretary of

Transportation, the Administrator of the Environmental Protection Agency, the Managing Director of the Federal Communications Commission, the Federal Co-Chair of the Northern Border Regional Commission, the Federal Co-Chair of the Southeast Crescent Regional Commission, the Federal Co-Chair of the Southwest Border Regional Commission, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov/>.

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Endnotes

¹The IIJA is the current surface transportation reauthorization act, preceded by the Fixing America's Surface Transportation Act (FAST Act), which authorized, reauthorized, and funded certain surface transportation programs from fiscal year 2016 through fiscal year 2020. Pub. L. No. 117-58 (2021); Pub. L. No. 114-94 (2015). Specifically, the IIJA provided funding from the General Fund as well as contract authority for fiscal year 2022 through fiscal year 2026 for certain surface transportation programs funded from the Highway Trust Fund. Contract authority is a form of budget authority that permits obligations to be incurred in advance of appropriations. Contract authority is unfunded, and a subsequent appropriation is needed to liquidate or pay the obligations. GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005), at 21.

²Since 2022, we have conducted oversight of the federal funds provided through the IIJA. These oversight efforts, so far, have resulted in 27 products issued through December 2024, with 55 recommendations.

³For the purposes of this report, we use the term "Tribes" to refer to federally recognized Indian Tribes. Tribes use a variety of terms when referring to themselves, such as band, pueblo, and Native village. Federally recognized Tribes have a government-to-government relationship with the United States and are eligible to receive certain protections, services, and benefits by virtue of their status as Indian Tribes. The Secretary of the Interior is required by law to annually publish a list of all Tribes recognized by the Secretary. As of January 8, 2024, there were 574 federally recognized Tribes in the contiguous United States and Alaska. 89 Fed. Reg. 944 (Jan. 8, 2024). In responding to our request for appropriations and allocations, agencies provided information using their agency definition of Tribes, which may include state recognized tribes in addition to federally recognized tribes.

⁴Exec. Order No. 14154, 90 Fed. Reg. 8353, 8357 (Jan. 29, 2025).

⁵Office of Management and Budget, *Guidance Regarding Section 7 of the Executive Order Unleashing American Energy*, M-25-11 (Washington, D.C. Jan. 21, 2025).

⁶Exec. Order No. 14222, 90 Fed. Reg. 11095 (Mar. 3, 2025).

⁷Federal Highway Administration, *Rescission of Build a Better America Memoranda*, HCC-1 (Washington, D.C. March 10, 2025).

⁸According to the White House, the Guidebook is a roadmap to the IIJA funding available under the law, as well as an explanatory document that shows program-by-program information. The Guidebook we reviewed for this report was updated as of January 19, 2024. As of January 2025, <https://www.whitehouse.gov/build/guidebook/> is no longer publicly available.

⁹An agency may only obligate funds during the period in which they are available (e.g., 1-year, multiyear, no-year). 31 U.S.C. § 1502. Generally, after the period of availability expires, the funds are available for an additional 5 fiscal years to record, adjust, and make disbursements to liquidate obligations properly incurred during the budget authority's period of availability. 31 U.S.C. §§ 1552, 1553. At the end of the 5-year period, the account is closed, and any remaining unexpended balances are cancelled. For certain surface transportation programs funded from the highway trust fund with contract authority, the funds remain available for obligation for a period of 3 years after the last day of the fiscal year for which the funds are authorized. 23 U.S.C. § 118(b).

¹⁰The data we analyzed were as of December 31, 2024, which we downloaded from USAspending.gov on February 18, 2025. We analyzed obligation and outlay data tagged with the IIJA disaster emergency fund codes (Z and 1)—used to track funds authorized and appropriated by the IIJA—for the award recipients in our scope. Financial data, including the IIJA disaster emergency fund codes, that are not successfully linked to awards are not captured in these data.

Information displayed on USAspending.gov is sourced from agency financial systems and external government-wide reporting systems. Agency certified data files, which may include corrections, are submitted monthly, and data from external sources is periodically updated and reflected on USAspending.gov. GAO has conducted reviews of the information available on USAspending.gov. GAO, *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

¹¹GAO, *Federal Spending Transparency: Opportunities to Improve USAspending.gov Data*, [GAO-24-106214](#) (Washington, D.C.: Nov. 7, 2023), *Federal Spending Transparency: OIGs Identified a Variety of Issues with the Quality of Agencies' Data Submissions*, [GAO-22-105427](#) (Washington, D.C.: July 12, 2022), and [GAO-22-104702](#).

¹²The Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau are independent states that are eligible for some U.S. federal programs, including through their Compacts of Free Association with the U.S.

¹³In April 2022, OMB published a memorandum to provide guidance to executive agencies on effective and accountable implementation and stewardship for the IIJA, including program planning, design and execution, public reporting, and more. Office of Management and Budget, *Advancing Effective Stewardship of Taxpayer Resources and Outcomes in the Implementation of the Infrastructure Investment and Jobs Act, M-22-12* (Washington, D.C.: Apr. 29, 2022). This memorandum does not apply to independent regulatory agencies in our scope.

¹⁴The Appalachian Regional Commission; Delta Regional Authority; Denali Commission; Departments of Agriculture, Commerce, Homeland Security, the Interior, and Transportation; Environmental Protection Agency; Federal Communications Commission; Northern Border Regional Commission; and Southeast Crescent Regional Commission drafted Infrastructure Program Implementation Plans for their IIJA grant programs.

¹⁵As of January 2025, invest.gov is no longer publicly available.

¹⁶As of January 2025, build.gov is no longer publicly available.

¹⁷U.S. Department of Transportation, *Delivering Results for America - USDOT Progress Report: 2021-2023* (Washington, D.C.: Feb. 16, 2024).

¹⁸The Justice40 Initiative, established by Executive Order 14008 *Tackling the Climate Crisis at Home and Abroad*, was a government-wide effort toward a goal that 40 percent of the overall benefits from federal investments in climate and clean energy flow to disadvantaged communities. Agencies with Justice40 programs funded by the IIJA include Appalachian Regional Commission, Delta Regional Authority, Denali Commission, the Department of Agriculture, Commerce, DOE, HHS, DHS, Interior, DOT, and EPA. See ejscorecard.geoplatform.gov/scorecard (last accessed January 17, 2025). On January 20, 2025, Executive Order 14008 was revoked, terminating the Justice40 Initiative. 90 Fed. Reg. 8237 (Jan. 28, 2025).

¹⁹In March 2025, National Telecommunications and Information Administration officials within the Department of Commerce stated that internetforall.gov is no longer being updated. National Telecommunications and Information Administration officials provide up-to-date information about its grant programs on the [BroadbandUSA](#) website. This information includes program status and performance metrics by state.

²⁰Office of Management and Budget, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, M-17-04 (Washington, D.C.: Nov. 4, 2016).

²¹See [GAO-22-105427](#) and [GAO-22-104702](#). While the DATA Act required agency inspectors general to review and report on the completeness, timeliness, quality, and accuracy of agency data submissions to USAspending.gov, that requirement expired in 2021. In March 2022, we recommended that Congress consider extending requirements for the OIG to periodically report on USAspending.gov data. GAO, *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#) (Washington, D.C.: Mar. 17, 2022).

²²Department of Agriculture Office of Inspector General, *2024 USDA Top Management Challenges* (Washington, D.C.: Sept. 17, 2024), and IJJA – *Watershed and Flood Prevention Operations*, Inspection Report 10801-0001-24 (Washington, D.C.: June 25, 2024).

²³Certain federal executive agencies are required to prepare agency-wide financial statements annually and have them independently audited in accordance with generally accepted government auditing standards. 31 U.S.C. §§ 3515, 3521(e). These audits are to be performed by the executive agency's Inspector General (IG); by an independent external auditor as determined by the IG; or, for executive agencies that lack a statutory IG, by an independent external auditor as determined by the agency head.

²⁴The Federal Financial Management Improvement Act of 1996 requires the 24 agencies listed in 31 U.S.C. § 901(b) (commonly referred to as "CFO Act agencies") to implement and maintain financial management systems that comply substantially with (1) federal financial management system requirements, (2) applicable federal accounting standards, and (3) the United States Government Standard General Ledger at the transaction level. Pub. L. No. 104-208, div. A, §101(f), title VIII, 110 Stat. 3009, 3009-389, reprinted in 31 U.S.C. § 3512 note.

²⁵GAO, *Financial Audit: FY2023 and FY2022 Consolidated Financial Statements of the U.S. Government*, [GAO-24-106660](#) (Washington, D.C.: Feb. 15, 2024); and *Financial Audit: FY 2022 and FY 2021 Consolidated Financial Statements of the U.S. Government*, [GAO-23-105837](#) (Washington, D.C.: Feb. 16, 2023).