



Decision

Matter of: Defense Health Agency—Payment of Conference Costs under a Continuing Resolution

File: B-336934

Date: September 22, 2025

DIGEST

A certifying officer asks whether the Defense Health Agency (DHA) could use amounts appropriated to its Operations and Maintenance (O&M) appropriations account under a continuing resolution to cover the registration costs of a training event held after the continuing resolution's end date. The continuing resolution contained standard provisions that meant the funds appropriated by the continuing resolution to DHA's O&M appropriations account were available for fiscal year (FY) 2025.

The *bona fide* needs statute provides that a fixed-period appropriation is only available to fulfill a genuine need of the appropriation's period of availability. The training at issue was a legitimate agency need of FY 2025. During the pendency of the continuing resolution, DHA's O&M appropriations were available for all of its FY 2025 needs, not only the needs of the time period of the continuing resolution. Therefore, DHA would comply with the *bona fide* needs statute for incurring obligations for the costs of this training during the continuing resolution, even though the training took place after the continuing resolution ended.

DECISION

A Defense Health Agency (DHA) certifying officer requests our decision under 31 U.S.C. § 3529 on whether DHA could obligate amounts appropriated under a continuing resolution for the registration costs of a training held after the resolution expired.¹

¹ Letter from Certifying Officer and Business Operations Manager, DHA, to Comptroller General, at 1 (Nov. 20, 2024) (Request Letter).

In accordance with our regular practice, we contacted DHA to seek additional facts and its legal position on this matter.² DHA responded with information and its views on this matter.³

BACKGROUND

Continuing Resolution

On September 26, 2024, Congress enacted a continuing resolution, which provided appropriations to DHA.⁴ The continuing resolution incorporated several standard provisions, three of which are relevant here.⁵

Section 101 of the continuing resolution appropriated fiscal year (FY) 2025 amounts at a “rate for operations” and under the authority and conditions as provided in FY 2024 appropriations acts.⁶ Section 103 of the continuing resolution made amounts appropriated by section 101 available “to the extent and in the manner” provided by the pertinent FY 2024 appropriations acts.⁷ Section 106 of the continuing resolution directed that all appropriations and authorities provided by the continuing resolution shall be available until the first of three events occurs: the enactment of an appropriation for any project or activity provided for in the continuing resolution; the enactment of an FY 2025 appropriation that does not provide funding for a project or activity provided for in the continuing resolution; or December 20, 2024.⁸

² GAO, *GAO’s Protocols for Legal Decisions and Opinions*, GAO-24-107329 (Washington, D.C.: Feb. 21, 2024), available at www.gao.gov/products/gao-24-107329; Letter from Assistant General Counsel for Appropriations Law, GAO, to General Counsel, DHA (Dec. 20, 2024).

³ Letter from Principal Deputy General Counsel, DHA, to Comptroller General (Apr. 28, 2025) (Response Letter).

⁴ Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 118-83, div. A, § 101, 138 Stat. 1524, 1524–25 (Sept. 26, 2024).

⁵ See B-328325, Sept. 12, 2016, at 4 (“Recent continuing resolutions have generally contained the same standard provisions that govern most agencies, programs, and activities covered by the continuing resolution.”); GAO, *Federal Budget: Selected Agencies and Programs Used Strategies to Manage Constraints of Continuing Resolutions*, GAO-22-104701 (Washington, D.C.: June 30, 2022), at 10.

⁶ Pub. L. No. 118-83, div. A, § 101.

⁷ *Id.* § 103.

⁸ *Id.* § 106.

At issue here are amounts appropriated by section 101 of the continuing resolution to DHA's Operations and Maintenance (O&M) appropriations account.⁹ The FY 2024 Appropriations Act provided \$36.6 billion in FY 2024 funds to this account, with not to exceed one percent of that amount remaining available through FY 2025.¹⁰ In other words, the act provided funds to DHA for the current fiscal year, and made available for obligation a small portion of those funds for an additional fiscal year.

Training for Medical Professionals

In November 2024, DHA staff sought to process training authorization forms for personnel to attend training for certain medical professionals. The event at issue here was scheduled for March 2025 (March training), and the purpose of it was to strengthen warfighter healthcare operations.¹¹ Attendees could earn 27 continuing medical education credit hours for attending the training.¹²

According to DHA, the deadline to secure a discounted rate for the March training was November 15, 2024, and DHA would charge the cost to its O&M appropriations account.¹³ On November 18, 2024, a DHA component said it could not process the registrations under the continuing resolution.¹⁴

DISCUSSION

At issue here is whether DHA could obligate funds appropriated by section 101 of the continuing resolution to its O&M appropriations account to cover the registration costs of the March meeting.

⁹ Response Letter, at 1. Defense Health Program O&M funding provides for specialized services for the training of medical personnel, among other things. Department of Defense, *Defense Health Program Fiscal Year (FY) 2025 President's Budget*, at 2 (Mar. 2024), available at https://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2025/budget_justification/pdfs/09_Defense_Health_Program/00-DHP_Vols_I_and_II_PB25.pdf (last visited Sept. 11, 2025).

¹⁰ Further Consolidated Appropriations Act, 2024 (FY 2024 Appropriations Act), Pub. L. No. 118-47, div. A, title VI, 138 Stat. 460, 479 (Mar. 23, 2024).

¹¹ Response Letter, at 2–3.

¹² *Id.* at 2.

¹³ Response Letter, at 1, 3.

¹⁴ *Id.*, Attachment 3, at 2.

Period of Availability of Appropriations Provided by the Continuing Resolution

First, we address the period of availability of appropriations provided to DHA's O&M appropriations account by the continuing resolution. As explained below, appropriations provided by section 101 of the continuing resolution retain their period of availability from the prior year's appropriations act only while the continuing resolution is in effect, unless otherwise specified.

As a general matter, continuing resolutions are temporary stop-gap measures intended to keep existing federal programs functioning after the prior year's appropriations act expires and regular appropriations are not yet in place.¹⁵ Relatedly, continuing resolutions have a limited duration. To this end, continuing resolutions have an end date.¹⁶ After that date passes, if the continuing resolution has not been extended or a full-year appropriations act is not enacted, the funds provided by the continuing resolution are no longer available to incur new obligations.¹⁷

In addition, continuing resolutions include standard provisions that, when read together, continue the appropriations and authorities of the prior year's appropriations act. Relevant here, one standard provision—section 101 of the continuing resolution—appropriates “[s]uch amounts as may be necessary, at a rate for operations as provided in the applicable appropriations Acts for fiscal year 2024 and under the authority and conditions provided in such Acts, for continuing projects or activities (including the costs of direct loans and loan guarantees) that are not otherwise specifically provided for in this Act, that were conducted in fiscal year 2024. . . .”¹⁸ In general, this provision appropriates amounts at the levels provided in the FY 2024 Appropriations Act.¹⁹

Another standard provision of the continuing resolution provides that “appropriations made by section 101 shall be available to the extent and in the manner that would be provided by the pertinent appropriations Act.”²⁰ When read in conjunction, these provisions provide that appropriations made by section 101 of the continuing resolution are provided at the same amount and for the same period of availability as funds that were provided in the FY 2024 Appropriations Act. Therefore, the

¹⁵ 58 Comp. Gen. 530 (1979).

¹⁶ See Pub. L. No. 118-83, § 106, 138 Stat. 1526.

¹⁷ See, e.g., B-152098, Jan. 30, 1970.

¹⁸ See Pub. L. No. 118-83, § 101, 138 Stat. 1524.

¹⁹ See B-271304, Mar. 19, 1996.

²⁰ See Pub. L. No. 118-83, § 103, 138 Stat. 1526.

continuing resolution, which expired on December 20, 2024, provided \$36.6 billion in FY 2025 funds to DHA's O&M appropriations account, with one percent of such amount available for FYs 2025 and 2026.

Bona Fide Needs Statute

The *bona fide* needs statute provides that a time-limited appropriation is only available to meet a genuine, or *bona fide*, need arising during the appropriation's period of availability.²¹ An agency may not use an appropriation for obligations incurred after the appropriation expires, unless otherwise provided.²²

As explained above, amounts made available to DHA's O&M appropriations account by the continuing resolution were available for FY 2025, with a small portion available through 2026. Therefore, these amounts were available for the *bona fide* needs of the entirety of FY 2025, with a small portion also available for FY 2026 needs during the period the continuing resolution was in effect.

In previous decisions, we have held that training is generally a *bona fide* need of the fiscal year in which it is delivered.²³ Here, the March meeting took place in March 2025, which is in FY 2025. Because the training was delivered in FY 2025, it was a *bona fide* need of FY 2025 and should be charged to DHA appropriations available for such FY. In addition, registration occurred in November 2024, also in FY 2025, so the timing of the registration raises no *bona fide* need concerns, even though registration occurred during the period the continuing resolution was in effect. Therefore, DHA could validly incur and record an obligation for the March meeting in November 2024.

For these reasons, DHA would not violate the *bona fide* needs statute by incurring an obligation during the continuing resolution period against appropriations made by the continuing resolution to its O&M appropriations account.²⁴

²¹ 31 U.S.C. § 1502(a); B-333150, Apr. 8, 2024.

²² B-336036, Feb. 12, 2025.

²³ B-321296, July 13, 2011(explaining that generally the relevant date for whether training is a *bona fide* need of a particular fiscal year is the date the training is delivered).

²⁴ While we conclude here that DHA could incur an obligation for the costs of the March meeting during the pendency of the continuing resolution, DHA is not, as a legal matter, required to incur obligations for such costs during the continuing resolution. To the extent DHA were to make a policy, or budgetary, decision to incur an obligation for the costs of the meeting once a full-year appropriations act is enacted, it could do so.

Antideficiency Act

We next consider whether DHA's proposed obligation of funds would violate the Antideficiency Act. The Antideficiency Act, in pertinent part, prohibits government officials or employees from obligating or expending in excess or in advance of an appropriation unless otherwise authorized by law.²⁵

Were DHA to have incurred the obligation at issue here before the continuing resolution expired, DHA would have used its O&M appropriations, which were available for FY 2025 needs. To the extent DHA had sufficient O&M appropriations available to cover the March meeting's costs, this obligation would not be in excess or in advance of an appropriation, which the Antideficiency Act prohibits.

In the Request Letter, the certifying officer raised concerns that the registration fees do not satisfy "current CR exceptions not limited to life, health, and/or safety. . . ."²⁶ Assuming DHA had available funds in its O&M appropriations account to cover the registration costs at issue here, we need not consider whether DHA would have properly complied with the Antideficiency Act's emergency exception, to determine whether DHA would have complied with the Antideficiency Act had it covered these costs.

CONCLUSION

DHA could obligate appropriations provided to its O&M appropriations account by the continuing resolution, with a termination date of December 20, 2024, in November 2024 for the registration costs of a meeting held in March 2025.



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²⁵ 31 U.S.C. § 1341; B-334541, Aug. 9, 2023.

²⁶ Request Letter, at 3.