

Army Corps of Engineers: Disaster Funding and Information Used to Support Flood Risk Management

GAO-26-108504 [Accessible Version]

Q&A Report to Congressional Committees

July 31, 2026

Why This Matters

The U.S. Army Corps of Engineers is responsible for planning, designing, and constructing much of the nation's federally funded flood risk management infrastructure. This includes dams, floodwalls, levees, and hurricane barriers (collectively referred to as "projects") that help protect communities from natural disasters such as storms and floods.

The Corps also provides assistance to respond to floods and repairs flood risk management projects if they are damaged during storms or other natural disasters. The Corps does so through the Emergency Response to Natural Disasters program under Public Law 84-99, which authorizes the Corps to expend funds for "preparation for emergency response to any natural disaster" and for the "repair or restoration of any flood control work threatened or destroyed by flood."

Many of our nation's dams and levees were built over 50 years ago and, like other aging infrastructure, may be more vulnerable to failure. Given the rise in the number and cost of disasters as well as increasing challenges related to the delivery of federal disaster assistance, we added [Improving the Delivery of Federal Disaster Assistance](#) to our High Risk List in February 2025.

The Thomas R. Carper Water Resources Development Act of 2024 includes a provision for us to analyze Corps disaster preparedness and response activities. (Pub. L. No. 118-272, § 1244(k), 138 Stat. 2992, 3100-3101 (2025)). This report provides information on how Corps disaster response and preparedness activities have been funded since fiscal year (FY) 2004 and how the Corps uses and shares information about the effects of natural disasters when making decisions about post-disaster repairs to flood risk management projects.

Key Takeaways

- Generally, the administration's annual budget requests to Congress for the P.L. 84-99 program have focused on disaster preparedness, including training, equipment, and inspections. The Corps usually does not request funds for disaster response and project repair during the annual budget cycle but instead receives supplemental appropriations for such activities after a disaster has occurred.
- The Corps can make transfers from certain appropriations accounts to the Flood Control and Coastal Emergencies (FCCE) account, which funds the P.L. 84-99 program, to address disasters while the agency awaits supplemental appropriations. The Corps transferred about \$910 million into the FCCE account from FY 2004 through FY 2025.

- After a significant flood, the Corps gathers information by assessing and documenting damage to projects. The Corps also often shares basic information on the P.L. 84-99 program with nonfederal sponsors, including options for repairing damaged projects.
- After a disaster, in certain circumstances the Corps makes modifications to damaged projects under P.L. 84-99, such as increasing the height of a levee, though modifications are generally made under other programs.

Background

How the government generally funds disaster spending. During a typical fiscal year, the federal government often needs to respond to a disaster. Natural disasters can occur at any time of the year and may make disaster spending necessary at any point in the budget process. Some funding for disaster preparedness and response is provided through the annual budget cycle. However, supplemental appropriations laws can provide funding to address needs that arise after annual appropriations have been enacted.

Corps appropriations accounts. The Corps uses 10 appropriations accounts for its civil works (nonmilitary) activities, including FCCE, Investigations, Construction, Operation and Maintenance, Mississippi River and Tributaries, and Expenses. The FCCE account funds the Corps's disaster work under P.L. 84-99. Specifically, the FCCE account funds (1) preparedness activities, such as training personnel and obtaining necessary equipment; (2) response activities, such as deploying personnel and equipment; and (3) recovery activities, such as project repairs or modifications for projects damaged by floods.

All 10 accounts can receive post-disaster appropriations. As authorized by P.L. 84-99, the Corps can make transfers from certain other accounts to the FCCE account to address disasters while the agency awaits supplemental appropriations.¹

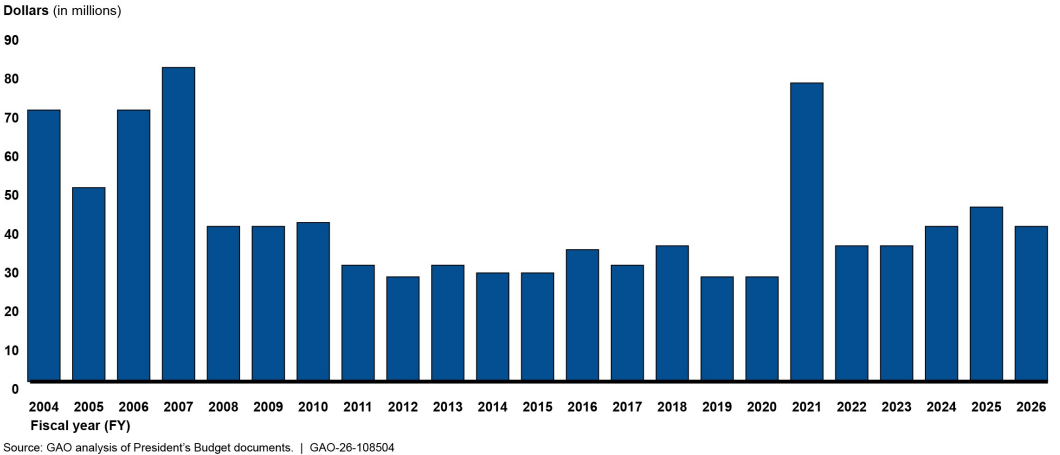
Responsibility for project operation and maintenance. Flood risk management projects are operated and maintained by the Corps (using annual appropriations) or by nonfederal sponsors (using their own funding and authorities), in accordance with a project's authorizing statute. Nonfederal sponsors can be states, Tribes, counties, local governments or agencies, or nonprofit entities. Nonfederal sponsors can request disaster assistance from the Corps through the P.L. 84-99 program when certain conditions are met.²

How much funding has been requested for the Army Corps of Engineers for disasters since fiscal year 2004, and what factors contributed to variations in requests during this time?

The total requested for Corps disaster-related activities from FY 2004 through FY 2026 was \$960 million (see fig. 1). The administration's budget requests to Congress for annual FCCE appropriations focused on disaster preparedness, which included training, equipment, and inspections, and were not based on budgetary trends or prior disaster assistance.

According to Corps officials we interviewed, the Corps does not request any post-disaster funding via supplemental appropriations. However, when a disaster occurs, Congress or the administration may ask the Corps to submit preliminary estimates of damage to projects, officials said.

Figure 1: Budget Requests for the Corps's Flood Control and Coastal Emergencies Account, FYs 2004–2026



Accessible Data for Accessible Data for Figure 1: Budget Requests for the Corps's Flood Control and Coastal Emergencies Account, FYs 2004–2026

Fiscal year	Dollar amount [in millions]
2004	\$70
2005	\$50
2006	\$70
2007	\$81
2008	\$40
2009	\$40
2010	\$41
2011	\$30
2012	\$27
2013	\$30
2014	\$28
2015	\$28
2016	\$34
2017	\$30
2018	\$35
2019	\$27
2020	\$27
2021	\$77
2022	\$35
2023	\$35
2024	\$40
2025	\$45
2026	\$40

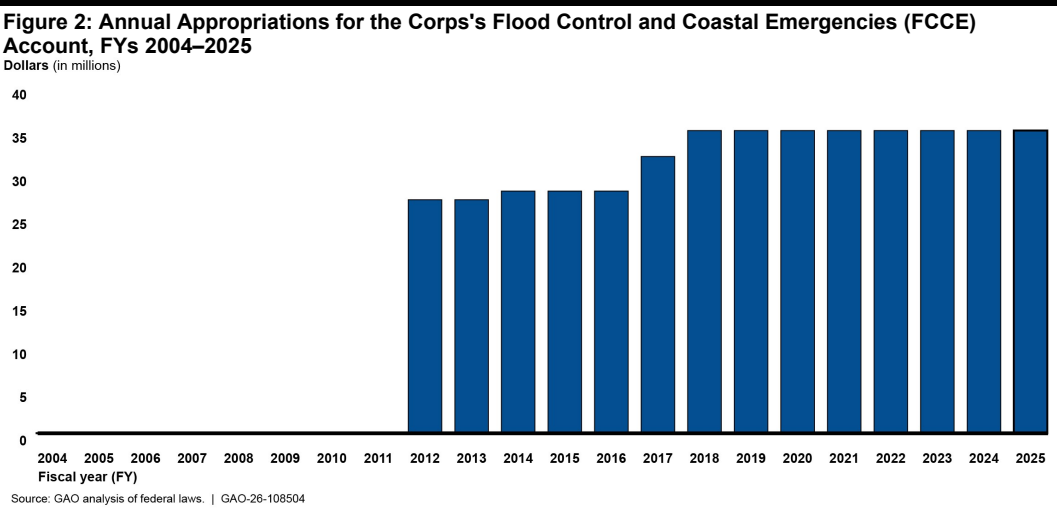
Source: GAO analysis of President's Budget documents. | GAO-26-108504

There were two periods during which the administration requested appropriations beyond what the Corps needed for disaster preparedness:

- From FY 2004 through FY 2007, additional funds were requested for emergency response to disasters. The budget justifications stated that the additional appropriations were in part to reduce the risk of the Corps disrupting other programs, which could result from the need to make transfers to the FCCE account from other Corps accounts.
- For FY 2021, an additional \$50 million was requested for emergency response work and long-term project repairs under P.L. 84-99.

How much has been appropriated to the Corps for disasters since fiscal year 2004?

About \$450 million in annual appropriations was appropriated to the Corps’s FCCE account from FY 2004 through FY 2025 (see fig. 2). During this time, more than \$60 billion was also appropriated to Corps Civil Works accounts for disaster response by 19 post-disaster supplemental appropriations acts (see fig. 3).³



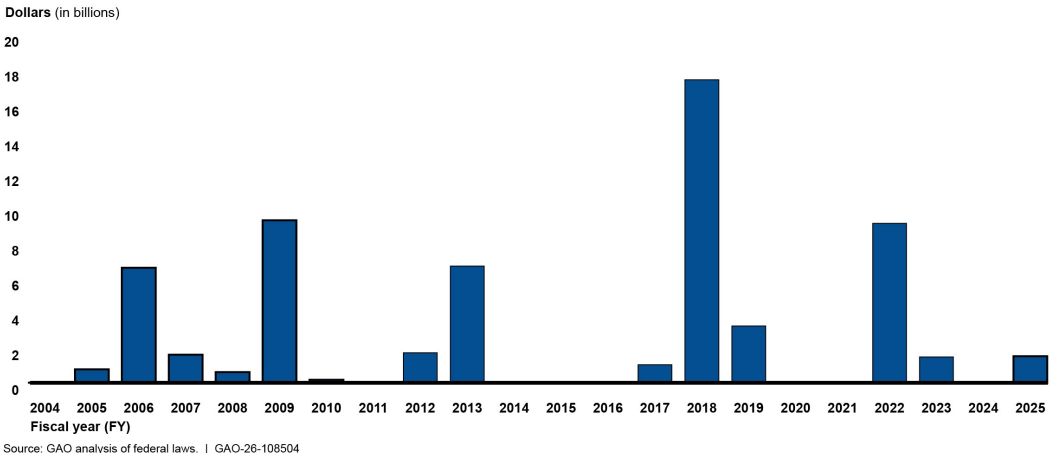
Accessible Data for Figure 2: Annual Appropriations for the Corps’s Flood Control and Coastal Emergencies (FCCE) Account, FYs 2004–2025

Fiscal year	Dollar amount [in millions]
2004	na
2005	na
2006	na
2007	na
2008	na
2009	na
2010	na
2011	na
2012	\$27
2013	\$27
2014	\$28
2015	\$28
2016	\$28
2017	\$32
2018	\$35
2019	\$35
2020	\$35
2021	\$35
2022	\$35
2023	\$35
2024	\$35
2025	\$35

Source: GAO analysis of federal laws. | GAO-26-108504

Note: The Corps’s FCCE account received no appropriations from Corps annual appropriations acts in FY 2004 through FY 2011. This figure does not include any rescissions or sequestrations.

Figure 3: Post-Disaster Supplemental Appropriations to the Corps for Disaster Response, FYs 2004–2025



Accessible Data for Figure 3: Post-Disaster Supplemental Appropriations to the Corps for Disaster Response, FYs 2004–2025

Fiscal Year	billions of dollars
2004	na
2005	0.77
2006	6.60
2007	1.61
2008	0.61
2009	9.33
2010	0.17
2011	na
2012	1.72
2013	6.70
2014	na
2015	na
2016	na
2017	1.03
2018	17.40
2019	3.26
2020	na
2021	na
2022	9.15
2023	1.48
2024	na
2025	1.52

Source: GAO analysis of federal laws. | GAO-26-108504

Note: This figure does not include any rescissions or sequestrations. Post-disaster supplemental appropriations acts are those with (1) disaster response or relief in its title or (2) language in the appropriation indicating it was for disaster response or relief.

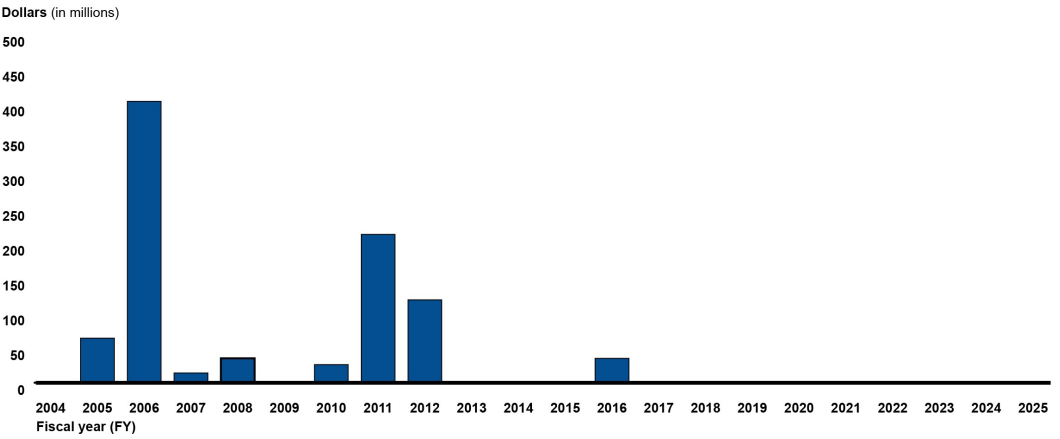
Larger supplemental appropriations followed specific disasters. For example, the largest supplemental appropriation (\$17.4 billion) was in 2018 after Hurricanes Harvey, Irma, and Maria. There were also large supplemental appropriations in FY 2006 through FY 2009, after Hurricane Katrina in 2005.

How much funding has the Corps transferred to the Flood Control and Coastal Emergencies account to cover post-disaster expenditures since 2004?

The Corps has transferred about \$910 million into the FCCE account since FY 2004, according to our review of Corps documents (see fig. 4). The Corps moved

funds from more than 900 Corps projects and programs to make these transfers. In some cases, although the total transferred to the FCCE account was millions of dollars, an individual project could donate small amounts of money, as little as \$0.05. Transfers occurred in 8 of the 22 years from FY 2004 through FY 2025.

Figure 4: Transfers from Other Corps Accounts to the Flood Control and Coastal Emergencies Account, FYs 2004–2025



Accessible Data for Figure 4: Transfers from Other Corps Accounts to the Flood Control and Coastal Emergencies Account, FYs 2004–2025

Fiscal year	Dollar amount [in millions]
2004	\$0
2005	\$64
2006	\$404
2007	\$14
2008	\$35
2009	\$0
2010	\$26
2011	\$213
2012	\$119
2013	\$0
2014	\$0
2015	\$0
2016	\$35
2017	\$0
2018	\$0
2019	\$0
2020	\$0
2021	\$0
2022	\$0
2023	\$0
2024	\$0
2025	\$0

Source: GAO analysis of U.S. Army Corps of Engineers documents. | GAO-26-108504

According to Corps officials, the agency makes transfers into the FCCE account when the cost of responding to a large disaster (or multiple disasters) exceeds the amount available in the account.⁴ For example, the Corps transferred funds in FYs 2005 and 2006 after Hurricane Katrina, and in FYs 2011 and 2012 after flooding in the lower Mississippi River Valley and Missouri River Basin.

Corps officials said they have not had to transfer funds from other projects to the FCCE account since FY 2016 because the FCCE account has had sufficient funding to respond to natural disasters during this time. One reason for this may

be that post-disaster supplemental appropriations for the FCCE account during this time often have not been limited to responses to specific disasters.

For example, the Disaster Relief Supplemental Appropriations Act, 2022 FCCE appropriation was to repair damage caused by natural disasters generally, rather than a single event, among other things.⁵ In contrast, in FY 2006, post-disaster supplemental FCCE appropriations were to respond to damage caused by Hurricane Katrina and other hurricanes during 2005.

What are Corps officials' views on the effect of the agency's reliance on post-disaster supplemental appropriations to fund its response activities?

Corps officials we interviewed told us that the agency's reliance on supplemental appropriations to fund disaster response has not hindered the timeliness of its response activities or had significant effects on the projects from which funds had been transferred.

- According to Corps officials, the agency has never had to curtail its disaster response due to a funding shortfall. The officials said that in cases where the Corps has not yet received a supplemental appropriation, the agency (1) uses available FCCE funds (including those from prior post-disaster supplemental appropriations) or (2) makes transfers to the FCCE account from other projects to support disaster response activities. If a project were to be damaged and could not be repaired using available FCCE funds, officials said they would include repair costs for that project in their next annual budget request.
- Projects whose funds are transferred to the FCCE account to fund other disaster response activities could experience delays, which could lead to higher costs. However, Corps officials told us they work to identify projects from which to make transfers that they believe will have little or no effect on schedule and cost (e.g., projects that may be on hold because the sponsor has not yet secured necessary funding).
- Officials said they reimburse funds transferred once they receive a supplemental appropriation. They interpret P.L. 84-99 as requiring them to reimburse the accounts from which amounts were transferred to the FCCE account.

How much has the Corps spent on disasters since fiscal year 2006?

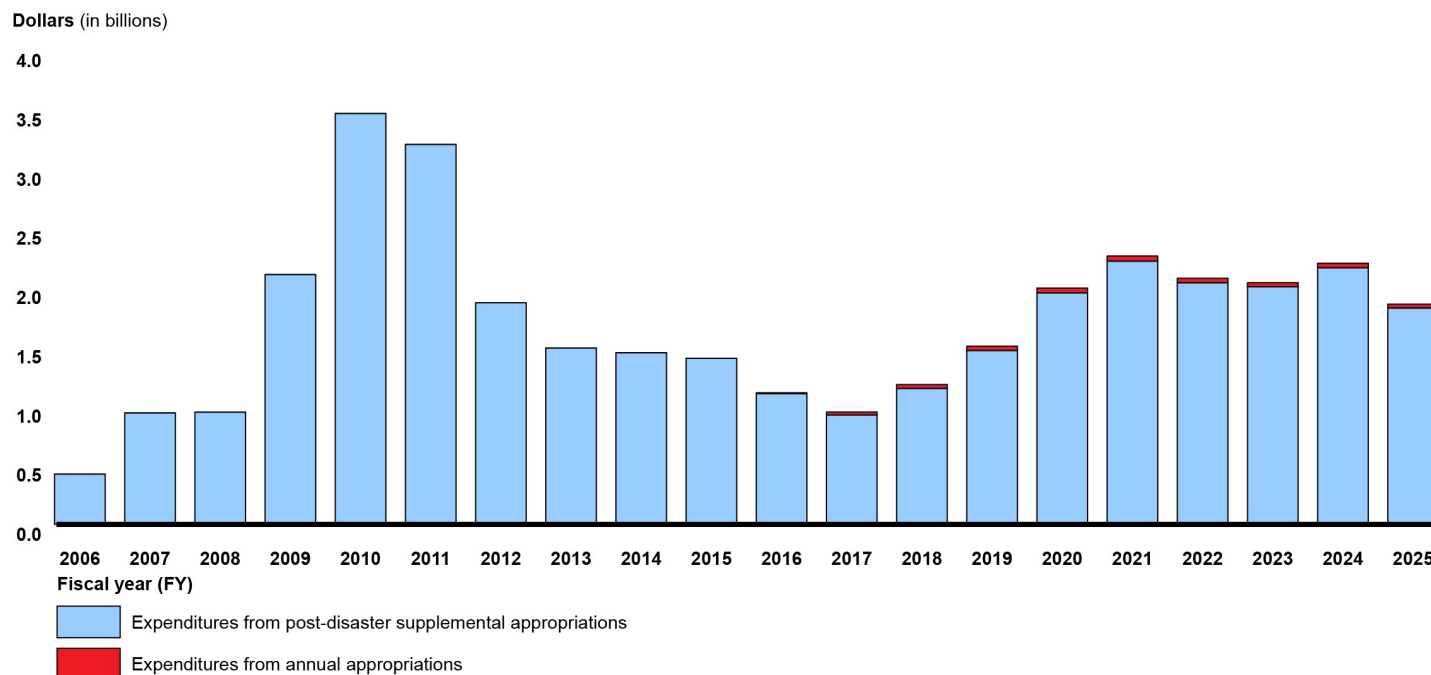
Our analysis of Corps expenditure data found that from FY 2006 through FY 2025, the Corps spent more than \$34 billion on disasters from the \$60.6 billion in post-disaster supplemental appropriations it received during that time (see fig. 5).⁶ In terms of disaster spending from annual appropriations, the Corps has spent \$335.5 million of the \$340.0 million in annual FCCE appropriations it received since FY 2016.⁷ Because the Corps has historically received "no-year" appropriations—that is, funds that are available for obligation for an indefinite period of time—the Corps does not have to immediately expend as much as it is appropriated in a given year.

Disaster spending included activities related to the following:

- **Preparedness**, such as supplies and equipment, planning, and training and exercises.
- **Emergency response**, such as emergency dredging.

- **Project rehabilitation**, such as repairing levees and replacing or reinforcing floodwalls.
- **Mitigation**, such as increasing the resilience of levees to erosion.
- **Expenses**, such as salaries of headquarters and regional division employees, as well as those who administer and oversee the obligation and expenditure of amounts provided in supplemental appropriations acts.⁸
- **Other activities**, such as constructing, operating, and maintaining projects.

Figure 5: Corps Disaster-Related Expenditures from Annual Appropriations and Post-Disaster Supplemental Appropriations from FYs 2006–2025



Source: GAO analysis of U.S. Army Corps of Engineers data. | GAO-26-108504

Accessible Data for Figure 5: Corps Disaster-Related Expenditures from Annual Appropriations and Post-Disaster Supplemental Appropriations from FYs 2006–2025

Fiscal year	Expenditures from post-disaster supplemental appropriations [dollar amount]	Expenditures from annual appropriations [dollar amount]
FY 2006	424237265.17	na
FY 2007	939877088.32	na
FY 2008	946787213.16	na
FY 2009	2107765171.19	na
FY 2010	3467275919.97	na
FY 2011	3206213033.74	na
FY 2012	1870680151.88	na
FY 2013	1488066021.89	na
FY 2014	1447816515.50	na
FY 2015	1400464658.42	na
FY 2016	1101620481.27	8867162.78
FY 2017	922278680.84	25267450.35
FY 2018	1146640777.56	32448762.13
FY 2019	1465846203.18	38371093.58
FY 2020	1952991216.83	41063629.80
FY 2021	2221611180.07	43508341.78
FY 2022	2038248248.24	38936060.83
FY 2023	2004487259.89	35614676.20
FY 2024	2165574493.20	37584686.54
FY 2025	1824781995.42	33813547.89

Note: Data were unavailable for expenditures from \$110 million in Flood Control and Coastal Emergencies account annual appropriations for FY 2012 through FY 2015.

What disaster preparedness and response information does the Corps provide to the public about flood risk management projects?

The Corps shares information related to dams and levees with the public that can be used for disaster preparedness and response through two databases: the National Levee Database and the National Inventory of Dams. The National Levee Database can be used to help understand the cost of maintaining levees and future funding priorities, according to the database website. The National Inventory of Dams is intended to provide information on potential flood risks and to inform emergency response planning for disasters, according to the inventory website.

The National Levee Database includes information for more than 6,200 levee systems, according to Corps officials. The data include location, height, year constructed, organization responsible for operation and maintenance, and local emergency management agency. The database also includes information on each levee's condition and performance during prior floods, and may include information on how it is expected to perform in the future, such as its risk for water flowing over the top of the levee. Data for newly constructed or modified levees are updated once work has been completed, according to Corps officials. Data are then updated after levee inspections and risk assessments, which are scheduled on a 5- to 10-year basis.⁹

The National Inventory of Dams includes information for more than 92,000 dams, according to Corps officials. It contains more than 70 data fields for each dam, including location, height, year constructed, and last inspection date. Some data are relevant for emergency planning and response to disasters, such as inundation maps, whether the dam has an emergency action plan, and the last time the plan was revised.¹⁰

What information does the Corps gather on how natural disasters affect projects, and what information does it share with nonfederal sponsors?

After a disaster, the Corps gathers information by assessing and documenting damage to projects. If a project is eligible for P.L. 84-99 assistance, the Corps assesses damage in a project-specific information report, according to Corps officials. For example, the Corps may conduct special inspections of levees after a flood to determine the extent of any damage. The Corps also often shares basic information on the P.L. 84-99 program with nonfederal sponsors after a disaster, including options for repairing damaged projects.

In addition, the Corps may gather and consider information about damage to projects to inform broader efforts. For example, after Hurricane Helene in 2024, the Corps carried out a high-water mark survey to capture and analyze information on the extent of the flooding. The Corps uses this information to support flood risk management and emergency response to disasters, such as improving flood risk management models and informing early warning systems and evacuation protocols.

When does the Corps make modifications to projects in response to a disaster under P.L. 84-99?

After a disaster, the Corps makes modifications to damaged projects under P.L. 84-99 if a nonfederal sponsor requests and pays for the modification and the modification can be made expeditiously while repairs are being made to the damaged project. Modifications can include (1) the addition of new project features, elements, components, or items; or (2) upgrades to existing project features.

P.L. 84-99 has been amended several times since 2014 to authorize, among other things, modifications to damaged projects to provide greater protection. For example, the Water Resource Development Act of 2022 amended P.L. 84-99 to authorize the Corps to make modifications to projects to address major deficiencies, increase resilience, and increase benefits by reducing certain damage.¹¹ This authority allows the Corps to make modifications to federally authorized projects, such as increasing the height of a levee, while conducting repairs under P.L. 84-99 without obtaining specific statutory authorization for the modifications. However, the modifications must be requested and funded by the project's nonfederal sponsor.

Additionally, the Corps considers whether a modification can be implemented in an expedient manner while repairing a damaged project. The effects of such modifications need to be assessed under the National Environmental Policy Act of 1969 and other laws and regulations.¹² Corps officials we interviewed told us the timeline for conducting such assessments is often long and therefore may not be conducive to making modifications when repairing a damaged project.

The Corps has exercised its authority to modify several projects under P.L. 84-99, according to Corps officials and documents from a nongovernmental organization involved with one of the projects. For example, after historic flooding in Missouri and Nebraska in 2019, the Corps modified several levees during the repair process under P.L. 84-99.

Corps officials said modifications to increase the resilience of projects are generally made using other authorities:

- **Section 408 Program.** Nonfederal sponsors can request to make modifications to a federally authorized project under the Section 408 Program, which allows another party, such as a local government, company, or individual, to modify such projects.¹³ The Corps must review, evaluate, and approve all project modifications under this program. The requesting party is responsible for all costs associated with the modifications, as well as conducting the design, construction, and oversight of the modification. In some cases, section 408 and P.L. 84-99 may be used in conjunction to make modifications to a project after a disaster.
- **Continuing Authorities Program.** The Corps can make small-scale modifications to emergency streambank and shoreline protection projects in certain circumstances under its Continuing Authorities Program without additional statutory authorization, but subject to appropriations being made and a limit of \$15 million being allotted for any single locality in a fiscal year.¹⁴
- **Statutory authorization.** The Corps can also modify a project if it obtains (1) statutory authorization to do a feasibility study, (2) an appropriation to do a feasibility study, (3) statutory authorization to implement the modification, and (4) an appropriation to implement the modification. The Corps implements such modifications, and the agency shares the costs of the modification with the nonfederal sponsor.

Agency Comments

We provided a draft of this report to the Department of Defense for review and comment. The department provided technical comments, which we incorporated as appropriate (see app. I).

How GAO Did This Study

To determine how Corps disaster response and preparedness activities have been funded since fiscal year 2004, we analyzed Corps budget requests, appropriations acts, and expenditure data.

- Specifically, we identified (1) the amounts the Corps requested for its FCCE account through the annual budget cycle, (2) the amounts appropriated for the account in the annual cycle, and (3) the amounts expended from those appropriations.
- We also identified the amount appropriated to the Corps in post-disaster supplemental appropriations for disaster response and the amount expended from those appropriations. We labeled a supplemental appropriation act as a post-disaster supplemental appropriations act if it had (1) disaster response or relief in its title or (2) language in the appropriation indicating it was for disaster response or relief. For the latter, we only included the specific appropriations with such language as a post-disaster supplemental appropriation. For example, the Infrastructure Investment and Jobs Act had three line-item appropriations for disasters, which we included, but we excluded all other appropriations from that act.¹⁵ Similarly, we excluded a non-disaster line-item appropriation from the Supplemental Appropriations Act, 2010.¹⁶
- For budget request and appropriations, we analyzed budget request documents and appropriations acts from FY 2004 through FY 2026 and FY 2025, respectively, the most recent information available at the time of our review.
- We also analyzed information related to projects from which the Corps made transfers to the FCCE account from FY 2004 through FY 2025 to help the Corps respond to disasters. To identify projects from which amounts were transferred, we requested and reviewed Corps documentation, including letters the Corps sent to Congress when making these transfers.
- For expenditures of post-disaster supplemental appropriations, we analyzed data from FY 2006 through FY 2025. Data from FY 2004 and FY 2005 were not available through the Corps's financial system of record because that system did not include a code to link expenditures to specific supplemental appropriations acts until FY 2006.
- For expenditures of Corps's FCCE annual appropriations, we analyzed data from FY 2016 through FY 2025. Data from before FY 2016 were not available through the Corps's financial system of record because that system did not include a code to link expenditures to annual appropriations acts until FY 2016.
- We assessed the reliability of expenditure data by (1) performing electronic testing and (2) interviewing agency officials knowledgeable about the data. We determined the data were sufficiently reliable for the purpose of summarizing expenditures.

To determine how the Corps uses and shares information about effects of natural disasters when making decisions on flood risk management projects, we reviewed Corps documents, including agency regulations and webpages. We

also examined publicly available information on levees and dams and interviewed Corps officials.

We conducted this performance audit from May 2025 to July 2026 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable Shelley Moore Capito
Chairman
The Honorable Sheldon Whitehouse
Ranking Member
Committee on Environment and Public Works
United States Senate

The Honorable Sam Graves
Chairman
The Honorable Rick Larsen
Ranking Member
Committee on Transportation and Infrastructure
House of Representatives

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, the Assistant Secretary of the Army for Civil Works, the Chief of Engineers and Commanding General of the U.S. Army Corps of Engineers, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

GAO Contact Information

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Appendix I: Comments from Department of Defense



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
CIVIL WORKS
108 ARMY PENTAGON
WASHINGTON DC 20310-0108

JUL 15 2026

Ms. Rachel Frisk
Director
GAO Natural Resources and Environment
U.S. Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Ms. Frisk:

This is the Department of War (DoW) response to the GAO Draft Report, GAO-26-108504, 'ARMY CORPS OF ENGINEERS: Disaster Funding and Information Used to Support Flood Risk Management,' dated 06/09/26 (GAO Code 108504)."

The DoW appreciates the opportunity to review the draft report and wishes to thank those involved for their candor, professionalism and collaborative engagement throughout the development of this draft report. Even though there are no recommendations to the DoW; we would like to offer the technical comments enclosed.

The point of contact for this action is Ms. Sharron Harris, Assistant for Water Resources Management, SharronHarris4.civ@army.mil, (571) 278-6547.

Sincerely,

A handwritten signature in blue ink, reading "D. Lee Forsgren", is positioned above the typed name.

D. Lee Forsgren
Principal Deputy Assistant Secretary
of the Army (Civil Works)

Enclosure

Accessible Text for Appendix I: Comments from Department of Defense

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
CIVIL WORKS
108 ARMY PENTAGON
WASHINGTON DC 20310-0108

JUL 15 2026

Ms. Rachel Frisk
Director
GAO Natural Resources and Environment
U.S. Government Accountability Office
441 G Street NW
Washington, DC 20548

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Sincerely,

D. Lee Forsgren
Principal Deputy Assistant Secretary
of the Army (Civil Works)

Enclosure

Endnotes

¹33 U.S.C. § 701n(a)(1). According to Corps officials, funds can only be transferred from projects that are authorized for flood control; there are such projects in the Construction, Operations and Maintenance, and Mississippi River and Tributaries accounts that could be eligible for transfer.

²To be eligible for repair and rehabilitation assistance under P.L. 84-99, nonfederal flood control works must meet certain engineering, maintenance, and qualification criteria the Corps establishes during an inspection. Nonfederal and federal flood control works must continue to meet the Corps's inspection criteria established during subsequent inspections. 33 C.F.R. § 203.41(c). In addition, the damage being repaired must have been caused by a flood event, the repair work must be economically justified, and other criteria must be met. 33 C.F.R. § 203.44(b).

³The post-disaster supplemental appropriations went to six Civil Works accounts: Construction, FCCE, Operation and Maintenance, Mississippi River and Tributaries, Expenses, and Investigations. In addition to the six Corps Civil Works accounts that received post-disaster supplemental appropriations, the Assistant Secretary of the Army, through the Corps Chief of Engineers, received a post-disaster supplemental appropriation of \$10 million in FY 2005. This appropriation was for recovery efforts for federally declared disaster areas in West Virginia.

⁴All appropriations made for the FCCE account in FY 2004 through FY 2025 do not expire and are available for obligation indefinitely.

⁵Pub. L. No. 117-43, div. B, tit. IV, 135 Stat. 344, 363 (2021).

⁶We are reporting expenditure data from post-disaster supplemental appropriations beginning in FY 2006 because that is when the Corps began using specific codes in its financial system of record to link expenditures to post-disaster supplemental appropriations acts.

⁷We are reporting expenditures from annual FCCE appropriations beginning in FY 2016 because the Corps made a procedural change in FY 2015 to its financial system of record to link expenditures to a specific annual appropriation act. Expenditure data for FCCE annual appropriations for prior fiscal years are not linked to an appropriations act.

⁸Salaries for local district employees and activities more directly related to projects are not recorded separately from other expenditures related to those projects. For example, salaries for employees involved in the construction of a new project would be included with other expenditures related to the construction of that project. The Corps has spent \$52.0 million on expenses since FY 2006.

⁹For more information on the National Levee Database, see GAO, *National Levee Database: Roles and Responsibilities of Army Corps of Engineers and FEMA*, [GAO-25-107340](#) (Washington, D.C.: Apr. 24, 2025).

¹⁰Emergency action plans are developed by dam owners working with local emergency response managers, dam safety engineers, and state dam safety officials. These plans identify specific actions and actors who will respond during an emergency. This includes notifying nearby emergency management authorities to keep them informed. These plans also include flood inundation maps, which display where water may go if a dam failure were to occur. These maps can inform actions taken before a dam-related emergency occurs, such as predesigning warning and evacuation plans.

¹¹Pub. L. No. 117-263, div. H, tit. LXXXI, § 8102(a), 136 Stat. 2395, 3695-3696 (2022).

¹²Pub. L. No. 91-190, 83 Stat. 852 (1970) (codified as amended at 42 U.S.C. §§ 4321-47).

¹³33 U.S.C. § 408.

¹⁴33 U.S.C. § 701r. Section 14 of the Flood Control Act of 1946 authorizes modification, construction, repair, and restoration of emergency streambank and shoreline protection works to prevent damage to highways, bridge approaches, lighthouse, public works, churches, hospitals, schools, and other nonprofit public services when the Chief of Engineers determines such work is advisable. *Id.*

¹⁵Pub. L. No. 117-58, div. J, tit. III, 135 Stat. 429, 1359-1363 (2021).

¹⁶Pub. L. No. 111-212, tit. I, 124 Stat. 2302, 2312.