



Decision

Matter of: U.S. Department of Education—Application of the Impoundment Control Act to Child Care Access Means Parents in School Grant Program

File: B-337813

Date: October 7, 2026

DIGEST

The Child Care Access Means Parents in School (CCAMPIS) program is a discretionary grant program authorized by the Higher Education Act, as amended, and administered by the U.S. Department of Education (Education). CCAMPIS awards support the participation of low-income parents in post-secondary education by providing campus-based child care services. The CCAMPIS program is funded through annual lump-sum appropriations provided for Education's higher education programs. Education did not publish a notice of invitation for new CCAMPIS applications during fiscal year (FY) 2025.

Unless Congress enacts a law providing otherwise, executive branch officials must take care to ensure that they prudently obligate appropriations during their period of availability. The Impoundment Control Act of 1974 (ICA) allows the President to withhold funds from obligation, but only under strictly limited circumstances and in a manner consistent with that Act. GAO's institutional role is to support Congress, including in Congress's exercise of its constitutional power of the purse. GAO's role is procedural—to protect congressional prerogatives and help ensure compliance with the ICA and appropriations law—and is not to be interpreted as taking a position on the underlying policies.

Lump-sum appropriations, like the one available for Education's higher education programs, afford an agency significant discretion with respect to the funding of programs within their scope. Further, committee report direction on how lump-sums are to be allocated does not bind the agency or constrain its discretion as a legal matter, absent language incorporating such direction into the appropriation by reference. Given the absence of such language for CCAMPIS in FY 2025 and the discretionary nature of the program, Education was not required to spend a portion of its lump-sum appropriation for higher education programs for the CCAMPIS program but was required to prudently obligate and expend the lump-sum for some

permissible purpose. Nonetheless, publicly available data indicate that Education obligated funds for the CCAMPIS program at a rate consistent with the preceding FYs and in an amount consistent with committee report direction. For these reasons, GAO finds no violation of the ICA with respect to Education's administration of the CCAMPIS grant program in FY 2025.

DECISION

The Child Care Access Means Parents in School (CCAMPIS) program is a discretionary grant program authorized by the Higher Education Act, as amended, and administered by the U.S. Department of Education (Education) that supports the participation of low-income parents in post-secondary education by providing campus-based child care services.¹ In previous fiscal years (FY), Education has published a notice of invitation for applications for CCAMPIS awards; however, Education did not publish a notice of invitation for applications for new CCAMPIS awards in FY 2025. We received a request for a decision as to whether Education's administration of the CCAMPIS grant program in FY 2025 violated the requirements of the Impoundment Control Act of 1974 (ICA).²

Our practice when rendering decisions is to contact the relevant agencies to obtain factual information and their legal views on the subject of the request.³ Accordingly, we reached out to Education on September 29, 2025.⁴ We followed up with Education on November 18, 2025,⁵ and February 23, 2026.⁶ We did not receive a response from Education. As explained below, based on the nature of the lump-sum appropriation available to fund the CCAMPIS program and other higher education programs in FY 2025, publicly available information regarding program obligations

¹ See 20 U.S.C. § 1070e(a)–(b); Education, *Child Care Access Means Parents in School Program*, available at <https://www.ed.gov/grants-and-programs/grants-special-populations/grants-economically-disadvantaged-students/child-care-access-means-parents-school-program> (last visited Sept. 22, 2026).

² Letter from Senator Tammy Duckworth to Comptroller General (Aug. 27, 2025).

³ GAO, *GAO's Protocols for Legal Decisions and Opinions*, GAO-24-107329 (Washington, D.C.: Feb. 2024), available at <https://www.gao.gov/products/gao-24-107329>.

⁴ Letter from General Counsel, GAO, to Deputy General Counsel, Education (Sept. 29, 2025).

⁵ Email from GAO to Deputy General Counsel, Education (Nov. 18, 2025).

⁶ Email from Managing Associate General Counsel for Appropriations Law, GAO, to Deputy General Counsel, Education (Feb. 23, 2026).

and expenditures for that year, and the discretionary nature of the program, we find no violation of the ICA.

BACKGROUND

CCAMPIS Grant Program

The CCAMPIS grant program was authorized as part of the Higher Education Amendments of 1998 (Amendments),⁷ which amended the Higher Education Act of 1965 (HEA)⁸ and other education-related statutes. Section 410 of the Amendments amended title IV of HEA to establish the CCAMPIS grant program at section 419N, authorized funding for the program, and laid out the terms under which the program is to operate.⁹

Under the CCAMPIS program, the Secretary of Education “may award grants to institutions of higher education [(IHE)] to assist the institutions in providing campus-based child care services to low-income students.”¹⁰ Those funds may be used to “provide before and after school services to the extent necessary to enable low-income students enrolled at the [IHE] to pursue postsecondary education.”¹¹ Grants are to be made to IHEs for a period of four years, with new awards made in the first FY and continuation awards made in the three succeeding FYs, subject to certain determinations by the Secretary.¹² An IHE is eligible to receive CCAMPIS funds if it meets certain threshold levels of Federal Pell Grant funding awarded to students enrolled in the institution.¹³

⁷ Pub. L. No. 105-244, 112 Stat. 1581 (Oct. 7, 1998).

⁸ Pub. L. No. 89-329, 79 Stat. 1219 (Nov. 8, 1965).

⁹ Pub. L. No. 105-244, § 410; *see also* Pub. L. No. 110-315, § 410, 122 Stat. 3078, 3225 (Aug. 14, 2008) (amending the CCAMPIS authorization); 20 U.S.C. § 1070e.

¹⁰ 20 U.S.C. § 1070e(b)(1).

¹¹ *Id.* § 1070e(b)(5).

¹² *Id.* § 1070e(b)(3). The Secretary shall make continuation awards annually “only if the Secretary determines . . . that the institution is making a good faith effort to ensure that low-income students at the institution have access to affordable, quality child care services.” *Id.* § 1070e(e)(2). *See also* 34 C.F.R. § 75.253 (describing Education’s requirements for continuation of a multiyear project after the first budget period).

¹³ *Id.* § 1070e(b)(4).

The processes for soliciting applications, selecting awardees, and monitoring compliance with reporting requirements are also laid out in statute. For example, the statute provides that “[a]n [IHE] desiring a grant under this section shall submit an application to the Secretary at such time, in such manner, and accompanied by such information as the Secretary may require.”¹⁴ The statute also states that “[t]he Secretary shall publicize the availability of grants under this section in appropriate periodicals, in addition to publication in the Federal Register, and shall inform appropriate educational organizations of such availability.”¹⁵ Education has noted that while the Education Department General Administrative Regulations apply, there are no program-specific regulations for the CCAMPIS program.¹⁶

Education did not publish an invitation for applications for new CCAMPIS awards in FY 2025.¹⁷ Education also did not publish an invitation for applications in FY 2024,¹⁸ but did publish invitations in FY 2023,¹⁹ FY 2022,²⁰ and FY 2021.²¹ In the published notices of invitation for applications for new CCAMPIS awards for FYs 2023, 2022, and 2021, Education noted that, “Contingent upon the availability of funds and the quality of applications, [it] may make additional awards in subsequent years from the list of unfunded applications” from that current year’s competition.²²

¹⁴ *Id.* § 1070e(c).

¹⁵ *Id.* § 1070e(b)(8).

¹⁶ Education, *Child Care Access Means Parents in School Program – Funding & Legislation*, available at <https://www.ed.gov/grants-and-programs/grants-special-populations/grants-economically-disadvantaged-students/child-care-access-means-parents-school-program#awarding-legislation> (last visited Sept. 22, 2026).

¹⁷ See Request Letter, at 1; Simplr.Grants.Gov, *Child Care Access Means Parents in School*, available at https://simpler.grants.gov/search?utm_source=Grants.gov&query=child+care+access+means+parents+in+school&status=none&sortby=closeDateDesc (last visited Sept. 22, 2026).

¹⁸ Simplr.Grants.Gov, *Child Care Access Means Parents in School*. Our decision does not address the administration of the CCAMPIS program for FY 2024.

¹⁹ 88 Fed. Reg. 34835 (May 31, 2023).

²⁰ 87 Fed. Reg. 30922 (May 20, 2022).

²¹ 86 Fed. Reg. 12427 (Mar. 3, 2021).

²² 88 Fed. Reg. at 34837; 87 Fed. Reg. at 30925; 86 Fed. Reg. at 12429.

CCAMPIS Funding

The CCAMPIS grant program is funded through a lump-sum appropriation made for Education's higher education programs in annual appropriations acts. As explained below, because Education was funded via a series of continuing resolutions (CR) for FY 2025, which continued the funding levels and restrictions imposed by the appropriations act in the previous FY, we must look to the FY 2024 higher education appropriation to determine FY 2025 CCAMPIS funding levels.

(1) FY 2024 CCAMPIS Funding

Congress passed a full-year appropriations act for FY 2024 on March 23, 2024.²³ Congress appropriated \$3,283,296,000 for Education's higher education programs, to be used for, among other things, carrying out title IV of HEA, where the CCAMPIS authorization is found.²⁴ The appropriations act provides that the amounts made available for carrying out section 419N of HEA—the CCAMPIS provision—may be awarded notwithstanding the limitations in section 419N(b)(2) of that act,²⁵ which ties the maximum amount an IHE is eligible to receive under the program to the total amount of all Federal Pell Grant funds awarded to students enrolled at the IHE the previous FY, and sets minimum award amounts.²⁶ Funds appropriated for the CCAMPIS program are annual funds, meaning they expire at the end of the FY for which they are appropriated.²⁷

The explanatory statement accompanying the FY 2024 appropriations act does not include specific instructions on the administration of the CCAMPIS program,²⁸ but a funding table in the explanatory statement shows \$75,000,000 of the lump-sum

²³ Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, 138 Stat. 460 (Mar. 23, 2024).

²⁴ *Id.*, 138 Stat. at 689.

²⁵ *Id.*

²⁶ 20 U.S.C. § 1070e(b)(2).

²⁷ See, e.g., OMB, *Approved Apportionment FY 2024 TAFS 091-2024-2024-2021 Iteration 2* (approved Apr. 19, 2024), available at [https://appportionment-public.max.gov/Fiscal%20Year%202024/Department%20of%20Education/Excel/FY 2024 Agency%3DED Bureau%3DOPED TAFS%3D091-2024-2024-0201 Iteration%3D2 2024-04-19-13.02.xlsx](https://appportionment-public.max.gov/Fiscal%20Year%202024/Department%20of%20Education/Excel/FY%2024%20Agency%3DED%20Bureau%3DOPED%20TAFS%3D091-2024-2024-0201%20Iteration%3D2%202024-04-19-13.02.xlsx) (last visited Sept. 22, 2026) (apportioning CCAMPIS funds to a one-year account).

²⁸ See 170 Cong. Rec. H1501, H1896 (daily ed. Mar. 22, 2024); Pub. L. No. 118-47, § 4.

appropriation allocated for the program.²⁹ As discussed further below, the funding table is not incorporated by reference and therefore does not have the force of law.³⁰

(2) FY 2025 CCAMPIS Funding

For FY 2025, three CRs funded Education programs.³¹ The first two CRs appropriated funds “at a rate for operations as provided in the applicable appropriations Acts for [FY] 2024 and under the authority and conditions provided in such Acts.”³² The third, full-year CR eliminated a portion of the appropriation to the Higher Education account previously available for community project funding—or congressionally directed spending—and reduced the total appropriation for the account to \$3,080,952,000 to reflect the change.³³

Additionally, throughout FY 2025, funds for many Education programs were subject to restrictions imposed by a footnote in their apportionment from the Office of Management and Budget (OMB). The footnote indicated that for those programs—including the CCAMPIS program—funds were available for Education to obligate, subject to a spending plan for FY 2025 agreed upon by Education and OMB.³⁴ The spending plan set the funding level for each program, identified current and anticipated grants and contracts utilizing the allocated amounts for those programs,

²⁹ 170 Cong. Rec. at H2057.

³⁰ See B-337366, July 31, 2025 (citing *Roeder v. Islamic Republic of Iran*, 333 F.3d 228, 237 (D.C. Cir. 2003) (noting that explanatory statements that are not incorporated by reference do not have the force of law)).

³¹ Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 118-83, §§ 101(8), 106, 138 Stat. 1524, 1525–26 (Sept. 26, 2024) (funding until December 20, 2024); American Relief Act, 2025, Pub. L. No. 118-158, § 101, 138 Stat. 1722, 1723 (Dec. 21, 2024) (funding until March 14, 2025); Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, § 1101(a)(8), 139 Stat. 9, 11 (Mar. 15, 2025) (funding through September 30, 2025).

³² See Pub. L. No. 118-83, § 101.

³³ See Pub. L. No. 119-4, § 1908(6).

³⁴ See OMB, *Approved Apportionment FY 2025 TAFS 091-2025-2025-0201 Iteration 2*, at Footnote A1 (approved Apr. 29, 2025) (April 2025 Apportionment), available at [https://appportionment-public.max.gov/Fiscal%20Year%202025/Department%20of%20Education/Excel/FY 2025_Agency%3DED_Bureau%3DOPED_TAFS%3D091-2025-2025-0201_Iteration%3D2_2025-04-29-12.55.xlsx](https://appportionment-public.max.gov/Fiscal%20Year%202025/Department%20of%20Education/Excel/FY%2025_Agency%3DED_Bureau%3DOPED_TAFS%3D091-2025-2025-0201_Iteration%3D2_2025-04-29-12.55.xlsx) (last visited Sept. 22, 2026).

and described how the spending plan aligned with the Administration's priorities.³⁵ For the CCAMPIS program, the spending plan shows that the \$75,000,000 allocation included in the explanatory statement accompanying the FY 2024 appropriations act was available for obligation.³⁶

(3) FY 2026 CCAMPIS Funding

In the President's Discretionary Budget Request for FY 2026, the President requested \$0 for the CCAMPIS grant program.³⁷ During FY 2026, Education was first funded by a CR,³⁸ followed by a full-year bill, passed on January 3, 2026.³⁹ The explanatory statement accompanying the FY 2026 Appropriations Act "directs [Education] to conduct a new [CCAMPIS] competition for [FY] 2026," pursuant to priorities described in a report from the Senate Appropriations Committee.⁴⁰ The explanatory statement also includes a funding table which allocates \$75,000,000 for CCAMPIS in FY 2026,⁴¹ which the FY 2026 Appropriations Act incorporates by reference.⁴² Finally, Education announced in November 2025 that it would be

³⁵ *Id.* The spending plan itself was not made public until March 2026.

³⁶ OMB, *FY 2025 Final Obligation (in thousands of dollars) for the Department of Education*, at 3 (FY 2025 Spending Plan), available at <https://appportionment-public.max.gov/Spend%20Plans/FY2025%20ED%20Final%20Obligation%20Spend%20Plan.pdf> (last visited Sept. 22, 2026).

³⁷ See Letter from Director, OMB, to Chair, Senate Appropriations Committee (May 2, 2025) (attachment) at 8, available at <https://www.whitehouse.gov/wp-content/uploads/2025/05/Fiscal-Year-2026-Discretionary-Budget-Request.pdf> (last visited Sept. 22, 2026). The administration of the CCAMPIS program in FY 2026 is not at issue in this decision.

³⁸ Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026, Pub. L. No. 119-37, § 101, 139 Stat. 495, 496 (Nov. 12, 2025).

³⁹ Consolidated Appropriations Act, 2026, Pub. L. No. 119-75, div. B, title III, 140 Stat. 173, 294 (Feb. 3, 2026) (FY 2026 Appropriations Act).

⁴⁰ 172 Cong. Rec. H1353, H1598 (daily ed. Jan. 22, 2026); Pub. L. No. 119-75, § 4.

⁴¹ 172 Cong. Rec. at H1655.

⁴² Pub. L. No. 119-75, 140 Stat. at 301–302 (specifying that \$2,243,711,000 of the total amount appropriated for higher education programs "shall be for the purposes and in the amounts, other than for 'Aid for Institutional Development', specified in the 'Final Bill' column for Higher Education in the 'Departments of Labor, Health and

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partnering with the Department of Health and Human Services (HHS) to administer the CCAMPIS program through inter-agency agreements moving forward.⁴³ According to Education, “HHS will manage existing competitions, provide technical assistance, and integrate [Education’s] CCAMPIS program.”⁴⁴

CCAMPIS Obligations

Although we did not receive a response from Education, we rely on publicly available spending data from USAspending.gov⁴⁵ to determine the rate at which Education obligated CCAMPIS funds in FY 2025. Based on USAspending.gov data, Education obligated approximately \$74,633,742, or about 99.51% of the \$75,000,000 allocated for CCAMPIS in FY 2025.⁴⁶ We note that of the FY 2025 transactions listed on

Human Services, Education, and Related Agencies Appropriations Act, 2026’ table in the explanatory statement”).

⁴³ Education, Press Release, *U.S. Department of Education Announces Six New Agency Partnerships to Break Up Federal Bureaucracy* (Nov. 18, 2025), available at <https://www.ed.gov/about/news/press-release/us-department-of-education-announces-six-new-agency-partnerships-break-federal-bureaucracy> (last visited Sept. 22, 2026).

⁴⁴ *Id.*

⁴⁵ Federal law requires agencies to make complete, accurate financial assistance data publicly available. The Federal Funding Accountability Transparency Act of 2006 (FFATA) required the establishment of USAspending.gov and required agencies to report data on federal awards equal to or greater than \$25,000. Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006); 31 U.S.C. § 6101 note. The Digital Accountability and Transparency Act of 2014 (DATA Act) expanded the requirements of FFATA, requiring agencies to link financial information (e.g., obligations) to the related federal programs and requiring OMB and Treasury to develop government-wide data standards and elements for agencies to use when reporting spending data. Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014).

⁴⁶ To arrive at this number, we filtered USAspending.gov search results first by the assistance listing for the CCAMPIS grant program, 84.335, and then limited the results to FY 2025 transactions. We then filtered the results by “grants” and downloaded all prime award transactions satisfying these search criteria. We sorted the results by “action type” (adjustments to completed projects, new awards, revisions, and continuation awards) and excluded adjustments to completed projects, which were charged to previous years’ appropriations. We looked only at revisions, continuation awards, and new awards. We added the obligation amounts for these three categories of actions and arrived at a total of \$74,633,742 for FY 2025.

USAspending.gov, 2 are categorized as new awards, 134 are categorized as continuation awards, and 32 are categorized as revisions.⁴⁷ USAspending.gov also shows that for the new awards, continuation awards, and revisions made in FY 2025, the actions were taken in August and September 2025.⁴⁸

We used the same methodology to produce comparisons with CCAMPIS obligations in FY 2024 and FY 2023. For FY 2024, USAspending.gov lists 239 continuation awards, 2 new awards, and 0 revisions. Together, these 241 awards resulted in a total obligation of around \$74,500,000, or approximately 99.34% of the amount designated for CCAMPIS in FY 2024. These actions were taken in August and September 2024.

For FY 2023, USAspending.gov lists 230 continuation awards, 34 new awards, and 7 revisions.⁴⁹ Together, these 271 transactions resulted in a total obligation of around \$74,489,000, or approximately 99.32% of the amount designated for CCAMPIS in FY 2023.⁵⁰ These actions were taken in July and September 2023.

DISCUSSION

At issue here is whether Education's administration of the CCAMPIS grant program in FY 2025 violated the ICA. For the reasons explained below, and based on available information, we find no evidence that Education improperly withheld CCAMPIS funds from obligation.

⁴⁷ To arrive at this number, we filtered the USAspending.gov search results as described *supra* note 46, and looked at all FY 2025 prime award transactions for the CCAMPIS assistance listing. After sorting by action type, we removed adjustments to previous awards and were left with the new awards, continuation awards, and revisions.

⁴⁸ To find this, we used the same methodology described *supra* note 46, and filtered the results by action date.

⁴⁹ This total excludes two revisions from the USAspending.gov search results for FY 2023, which were charged to prior-year appropriations, rather than to the FY 2023 appropriation.

⁵⁰ \$75,000,000 was apportioned to Education for the CCAMPIS program in FY 2023. See OMB, Approved Apportionment FY 2023 TAFS 091-2023-2023-0201 Iteration 2, (approved Feb. 10, 2023), *available at* [https://appportionment-public.max.gov/Fiscal%20Year%202023/Department%20of%20Education/Excel/FY 2023 Agency%3DED Bureau%3DOPED TAFS%3D091-2023-2023-0201 Iteration%3D2 2023-02-10-10.36.xlsx](https://appportionment-public.max.gov/Fiscal%20Year%202023/Department%20of%20Education/Excel/FY%202023%20Agency%20DED%20Bureau%20DOPED%20TAFS%20091-2023-2023-0201%20Iteration%202%202023-02-10-10.36.xlsx) (last visited Sept. 22, 2026).

Impoundment Control Act

It is important to understand the constitutional and historical underpinnings of the ICA with respect to the critical role of Congress in exercising its constitutional powers. The Constitution specifically vests Congress with the power of the purse, providing that “No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law.”⁵¹ The Constitution also vests all legislative powers in Congress and sets forth the procedures of bicameralism and presentment, through which the President may accept or veto a bill passed by both houses of Congress, and Congress may subsequently override a presidential veto.⁵² The President is not vested with the power to ignore or amend any such duly enacted law.⁵³ Instead, the President must “faithfully execute[]” the law as Congress enacts it.⁵⁴

An appropriations act is a law like any other; therefore, unless Congress has enacted a law providing otherwise, the President must take care to ensure that appropriations are prudently obligated during their period of availability.⁵⁵ In fact, Congress was concerned about the failure to prudently obligate according to its congressional prerogatives when it enacted and later amended the ICA.⁵⁶

The Constitution grants the President no unilateral authority to withhold funds from obligation.⁵⁷ Instead, Congress has vested the President with strictly circumscribed authority to impound, or withhold, budget authority only in limited circumstances as expressly provided in the ICA.⁵⁸ The ICA separates impoundments into two exclusive categories—deferrals and rescissions. The President may temporarily

⁵¹ U.S. Const. art. I, § 9, cl. 7.

⁵² *Id.*, art. I, § 7, cl. 2, 3.

⁵³ See *Clinton v. City of New York*, 524 U.S. 417, 438 (1998) (the Constitution does not authorize the President “to enact, to amend, or to repeal statutes”).

⁵⁴ See U.S. Const., art. II, § 3.

⁵⁵ See B-331564, Jan. 16, 2020; B-329092, Dec. 12, 2017 (the ICA operates on the premise that the President is required to obligate funds appropriated by Congress, unless otherwise authorized to withhold).

⁵⁶ See *generally*, H.R. Rep. No. 100-313, at 66–67 (1987); see *also* S. Rep. No. 93-688, at 75 (1974) (explaining that the objective was to assure that “the practice of reserving funds does not become a vehicle for furthering Administration policies and priorities at the expense of those decided by Congress”).

⁵⁷ See B-135564, July 26, 1973.

⁵⁸ See 2 U.S.C. §§ 681–688.

withhold funds from obligation—but not beyond the end of the FY in which the President transmits the special message—by proposing a “deferral.”⁵⁹ The President may also seek the permanent cancellation of funds for fiscal policy or other reasons, including the termination of programs for which Congress has provided budget authority, by proposing a “rescission.”⁶⁰

In either case, the ICA requires that the President transmit a special message to Congress that includes the amount of budget authority proposed for deferral or rescission and the reason for the proposal.⁶¹ These special messages must provide detailed and specific reasoning to justify the withholding, as set out in the ICA.⁶² The burden to justify a withholding of budget authority rests with the executive branch.

While the ICA does not circumscribe when funds can be proposed for rescission, it only permits deferral of budget authority in a limited range of circumstances: to provide for contingencies; to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or as specifically provided by law.⁶³

GAO’s institutional role is to support Congress, including in Congress’s exercise of its constitutional power of the purse. This includes GAO’s functions under the ICA, such as reviewing special messages⁶⁴ and reporting impoundments the President has not reported.⁶⁵

Application of the ICA to the CCAMPIS Grant Program

Considering Education’s discretion under the appropriations act and the authorizing statute, as well as the actual obligations and expenditures for the program,⁶⁶ we find

⁵⁹ *Id.* § 684.

⁶⁰ *Id.* § 683.

⁶¹ *Id.* §§ 683–684.

⁶² *See id.* §§ 683–684; B-237297.4, Feb. 20, 1990 (vague or general assertions are insufficient to justify the withholding of budget authority).

⁶³ 2 U.S.C. § 684(b).

⁶⁴ *Id.* § 685.

⁶⁵ *Id.* § 686.

⁶⁶ *See* B-337209, Aug. 5, 2025.

no violation of the ICA with respect to Education's administration of the CCAMPIS program in FY 2025.

We start our analysis with the level of discretion provided to the agency by the relevant appropriation and authorizing statute.⁶⁷ As noted above, the CCAMPIS program is funded by annual lump-sum appropriations for Education's higher education programs.⁶⁸ Lump-sum appropriations fund several programs or activities without specifying how much is to be spent for each one.⁶⁹ Lump-sum appropriations therefore afford an agency significant discretion with respect to the funding levels for each program funded by that appropriation.⁷⁰ On the other hand, line-item appropriations provide amounts for narrow, particular purposes.⁷¹ In contrast to the broad discretion afforded by lump-sum appropriations, line-item appropriations "reflect[] Congress's intent to limit agency discretion."⁷²

Even if an activity is funded as part of a lump-sum appropriation, the legislative history accompanying a lump-sum appropriation may provide instructions on its use. Generally, legislative history, including an explanatory statement, does not carry the binding effect of law.⁷³ However, Congress may decide to incorporate an explanatory statement into an appropriations act by reference, thereby giving extra-statutory material binding effect.⁷⁴ To do this, Congress must express its intent to

⁶⁷ See *id.*; B-337233, July 23, 2025; B-337142.1, June 16, 2025; see also B-337366 July 31, 2025, citing B-337142.1, June 16, 2025 ("When analyzing whether an agency has complied with the ICA, we look for actions that are required by law or instances where an agency's discretion is limited with respect to the obligation of funds").

⁶⁸ See, e.g., FY 2026 Appropriations Act, 140 Stat. 173, 294; Further Consolidated Appropriations Act, 2024, 138 Stat. 460.

⁶⁹ B-207697, Oct. 4, 1982.

⁷⁰ See *Lincoln v. Vigil*, 508 U.S. 184, 192 (1993) ("After all, the very point of a lump-sum appropriation is to give an agency the capacity to adapt to changing circumstances and meet its statutory responsibilities in what it sees as the most effective or desirable way").

⁷¹ See B-337208, July 31, 2025; B-331564.2, Mar. 17, 2022.

⁷² B-337208, July 31, 2025.

⁷³ B-337838, June 4, 2026; B-337366, July 31, 2025.

⁷⁴ B-337838, June 4, 2026 (citing *Tennessee v. Lane*, 541 U.S. 509, 517 (2004); *United States v. Sharpnack*, 355 U.S. 286, 293 (1958); *In re Heath*, 144 U.S. 92, 94

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incorporate the outside material by reference through clear and unambiguous language.⁷⁵ We have previously held that “when Congress enacts a lump-sum appropriation accompanied by committee reports detailing how it wants funds to be allocated, the agency has no legal obligation to follow such report statements, even if expressed as ‘directives,’ unless they can be related to the statutory language itself.”⁷⁶ Therefore, in the absence of clear and express congressional intent to incorporate an explanatory statement by reference, such documents do not bind the agency nor constrain their discretion as a legal matter. Under such circumstances, the agency may choose which of the permissible activities to fund and which, if any, not to fund.⁷⁷

Here, Congress funds Education’s higher education programs through a lump-sum appropriation in annual appropriations acts. For FY 2025, three CRs provided funds to Education and carried forward the “authority and conditions” from the full-year appropriations act for FY 2024.⁷⁸ The FY 2024 full-year appropriations act was accompanied by an explanatory statement that included a funding table allocating \$75,000,000 for the CCAMPIS program. However, the FY 2024 appropriation did not contain language incorporating the funding table by reference. Therefore, for FY 2024 and—via the CRs—for FY 2025, Education was not legally bound to provide \$75,000,000 for the CCAMPIS program.

A comparison to CCAMPIS funding for FY 2026 is instructive. For FY 2026, Congress expressed clear and unambiguous intent to incorporate by reference the explanatory statement that accompanied the appropriations act funding the Higher Education account.⁷⁹ There, Congress provided that \$2,243,711,000 of the total

(1892); and *Hershey Foods Corp. v. United States Department of Agriculture*, 158 F. Supp. 2d 37 (D.D.C. 2001), *aff’d*, 293 F.3d 520 (D.C. Cir. 2002)).

⁷⁵ See B-316010, Feb. 25, 2008.

⁷⁶ B-207697, Oct. 4, 1982; see B-337366, July 31, 2025.

⁷⁷ Organic statutes and authorizations also provide direction to agencies with respect to the level of discretion they have to administer their programs. Here, CCAMPIS is a discretionary grant program, meaning that it is not required to be administered to particular grantees or in particular amounts. See 20 U.S.C. § 1070e(b)(1) (providing that the Secretary of Education may award grants to IHEs to assist the institutions in providing campus-based child care services to low-income students). This also provides Education with flexibility with respect to the timing and amount of CCAMPIS grants.

⁷⁸ See, e.g., Pub. L. No. 118-83, § 101.

⁷⁹ Pub. L. No. 119-75, 140 Stat. at 301–302.

amount appropriated for higher education “shall be for the purposes and in the amounts, other than for ‘Aid for Institutional Development’, specified in the ‘Final Bill’ column for Higher Education in the ‘Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2026’ table in the explanatory statement.”⁸⁰ The referenced funding table allocates \$75,000,000 for CCAMPIS.⁸¹ Because the funding table is clearly and unambiguously incorporated by reference in the act, Education is bound by that language for FY 2026 and, in contrast to FY 2025, must administer the program accordingly.⁸²

While a lump-sum appropriation provides an agency with broad discretion, the ICA still governs the obligation and expenditure of those funds. If an agency decides not to spend some or all of the appropriation on a particular program, the ICA requires that it use those funds on another eligible program or activity funded by the lump-sum.⁸³ An agency does not have the discretion to withhold those funds from obligation or expenditure altogether because they were appropriated as part of a lump-sum appropriation.⁸⁴ Rather, the agency must prudently obligate and expend those funds for another permissible purpose.⁸⁵

While the lump-sum appropriation provided Education with discretion regarding the funding of CCAMPIS in FY 2025, the facts here would not indicate a violation of the ICA even if the program had been funded by a line-item appropriation giving the agency no such discretion. Based on publicly available data from USAspending.gov, Education obligated approximately 99.51% of the \$75,000,000 allocated for the CCAMPIS program in FY 2025. Though Education did not obligate the entirety of its appropriated amount, we have previously determined that sound

⁸⁰ *Id.*

⁸¹ 172 Cong. Rec. H1175, H1655 (daily ed. Jan. 22, 2026).

⁸² See B-337838, June 4, 2026 (concluding that the Department of Energy was bound by a funding table incorporated by reference into an appropriations act).

⁸³ B-207697, Oct. 4, 1982.

⁸⁴ See *id.* (explaining that such a withholding from a lump-sum appropriation “presumably would constitute an impoundment”).

⁸⁵ See B-337366, July 31, 2025 (concluding that an agency’s decision not to use a lump-sum appropriation for a particular purpose was not a violation of the ICA because the agency continued to obligate and expend those funds for other permissible purposes).

administrative funds control practices may reasonably result in small amounts of expired, unobligated balances.⁸⁶

In addition, the rate of obligation of CCAMPIS funds would provide no evidence of improper withholding. Education obligated amounts for the CCAMPIS program in FY 2025 at a rate consistent with its obligational practices for the program in preceding FYs. Education obligated approximately 99.51% of the amount identified in the explanatory statement for FY 2025, as compared with 99.34% in FY 2024 and 99.32% in FY 2023. Furthermore, though Education did not take action to obligate its appropriation until the end of FY 2025, it did obligate in a manner consistent with the timing of obligations in previous FYs and in alignment with the beginning of the academic year. As a result, we find no evidence of a withholding or delay in the obligation or expenditure of funds for the CCAMPIS program in FY 2025.⁸⁷

With respect to the apportionment of CCAMPIS funds, OMB apportioned \$75,000,000 for the CCAMPIS program in FY 2025. Though the funds were reflected in OMB's FY 2025 apportionments as unallocated budgetary resources for much of the FY and therefore subject to a footnote requiring Education to adhere to the terms of a non-public spending plan, the spending plan appears to show that the full \$75,000,000 was available to Education for obligation during that time. Publicly available data from USASpending.gov also reflect that CCAMPIS funds were available for obligation prior to the September 2025 apportionment separately allocating the CCAMPIS program funds.⁸⁸

We have previously considered whether actions taken by OMB to withhold funds from obligation or expenditure using footnotes in apportionments or issuing reapportionment letters result in violations of the ICA.⁸⁹ Here, OMB's apportionment footnote does require Education to adhere to the terms of its spending plan with OMB and to submit revisions or additions to the spending plan to OMB for approval.⁹⁰ However, the footnote accompanying the spending plan states that the

⁸⁶ *E.g.*, B-335747, Apr. 22, 2024; B-331298, Dec. 23, 2020.

⁸⁷ We do not assess nor take a position in this decision on whether funds for any other program funded by the higher education lump-sum appropriation were withheld from obligation or expenditure in FY 2025.

⁸⁸ For example, most obligations reflected in USASpending.gov data occurred in August 2025, prior to the September 25, 2025, apportionment.

⁸⁹ See B-331564, Jan. 16, 2020; B-331564.1, Feb. 22, 2022.

⁹⁰ See April 2025 Apportionment, at Footnote A1.

funds remain available for obligation subject to those terms,⁹¹ and the spending plan itself allocates \$75,000,000 for the CCAMPIS program.⁹² In B-331564, Jan. 16, 2020, we analyzed a footnote in OMB's apportionment that stated that apportioned funds were not available for obligation during a specified period and found a violation of the ICA; however, in B-331564.1, Feb. 22, 2022, we analyzed reapportionment letters that required additional financial controls but only briefly withheld funds from obligation and we did not find a violation of the ICA. Here, the footnote in Education's apportionment required certain actions with respect to the spending plan but did not withhold the funds from obligation at all.

Finally, a recommendation in the President's Budget not to fund the CCAMPIS program in FY 2026 alone would not constitute evidence of an intent to withhold funds during FY 2025. While withholding funds from obligation in response to proposals in the President's Budget may constitute a violation of the ICA,⁹³ here we find no evidence that Education withheld CCAMPIS funds in this manner in response to the proposals in the President's Budget. Nonetheless, because Education received an appropriation for CCAMPIS in FY 2026, it will need to administer the program in compliance with the ICA and with other statutory requirements.

CONCLUSION

GAO's institutional role is to support Congress, including in Congress's exercise of its constitutional power of the purse. This includes GAO's functions under the ICA, such as reviewing special messages and reporting impoundments the President has not reported. Our analysis and conclusions here help ensure compliance with the ICA and appropriations law and provide information that may be useful to Congress as it determines how much discretion to afford agencies in executing the appropriations for various programs and activities.

For the reasons discussed above, we find no violation of the ICA with respect to Education's administration of the CCAMPIS grant program in FY 2025.



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⁹¹ *Id.*

⁹² FY 2025 Spending Plan, at 3.

⁹³ See B-308011, Aug. 4, 2006.