

Infrastructure Investment and Jobs and Inflation Reduction Acts at the Departments of Agriculture and Energy

GAO-26-109087

September 2026

A report to congressional requesters

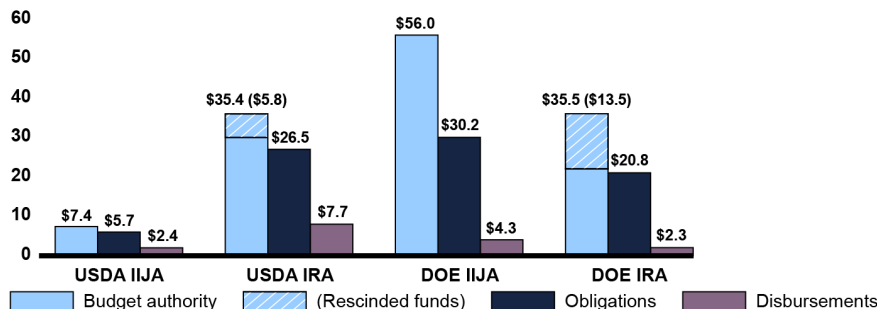
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What GAO Found

The Infrastructure Investment and Jobs Act (IIJA) and Inflation Reduction Act (IRA) provided federal funding to agencies, including the Department of Agriculture (USDA) and Department of Energy (DOE), for a wide range of efforts. These efforts included projects to reduce wildfire risk, improve rural power production, and develop clean energy technologies. Of the \$37 billion provided to USDA that was not later rescinded by Public Law 119-21, commonly known as the One Big Beautiful Bill Act, USDA obligated \$32.2 billion for fiscal years 2022 through 2025. Of the \$78 billion provided to DOE that was not later rescinded, DOE obligated \$51 billion for fiscal years 2022 through 2025 (see figure).

Infrastructure Investment and Jobs Act (IIJA) and Inflation Reduction Act (IRA) Funding for USDA and DOE as of September 30, 2025

Dollars in billions



DOE: Department of Energy

USDA: Department of Agriculture

Source: GAO analysis of USDA and DOE data. | GAO-26-109087

Note: This figure does not include budget authority for which the entire period of availability occurs after September 30, 2025, or obligations, disbursements, or rescissions of that budget authority.

USDA. In response to the President's directive in 2025 to review IIJA and IRA funding for alignment with executive orders, USDA reported that it reviewed awards for the use of racial, ethnic, and gender preferences and for promoting climate change or environmental justice initiatives. Senior leadership ultimately made final decisions on whether to approve to continue, modify, or cancel awards, according to USDA officials and documentation. According to agency officials, USDA completed its review of IIJA- and IRA-funded awards by June 30, 2025. The agency terminated 34 contracts, totaling \$67 million, according to its data. However, GAO concluded that USDA data were not sufficiently reliable to determine the status of all awards reviewed. Specifically, USDA officials could not specify which awards the agency approved to continue or modified as a result of its review or if the agency canceled additional awards.

DOE. In May 2025, DOE created the advisory portfolio review process (PRP) committee to evaluate awards for consistency with executive orders. According to DOE officials, the relevant program office head made the final decision for each award under review, with the PRP committee serving in an advisory role. According to agency officials, DOE completed its review of IIJA and IRA awards in April 2026. According to agency data, DOE reported approving to continue 381 awards (\$19.6 billion) and canceling 155 awards (\$9.1 billion).

Why GAO Did This Study

The IIJA and IRA provided billions in federal funding to agencies to distribute through mechanisms like grants and loans. Beginning in January 2025, executive orders directed agencies to pause this funding to review it for consistency with administration priorities. Grant recipients have raised concerns that delays in distributing these funds affect their ability to implement their projects.

GAO was asked to review the status of IIJA and IRA funding. This report describes USDA's and DOE's (1) IIJA and IRA budget authority, rescissions, obligations, and disbursements for fiscal years 2022 to 2025; (2) processes for reviewing IIJA and IRA funding in response to executive orders; and (3) IIJA and IRA funding review status.

GAO analyzed the IIJA and IRA and financial data from USDA's and DOE's accounting systems and the agencies' policies and guidance for reviewing IIJA and IRA funding. GAO also analyzed and summarized agency review data. GAO also interviewed selected agency officials. GAO found USDA's and DOE's data to be sufficiently reliable for reporting aspects of the agencies' funding review status, with some limitations, as discussed in the report.