



Testimony

Before the Committee on Education
and the Workforce, House of
Representatives

For Release on Delivery
Expected at 10:00 a.m. EST
Wednesday, February 5, 2014

EARLY LEARNING AND CHILD CARE

Federal Funds Support Multiple Programs with Similar Goals

Statement of Kay E. Brown, Director, Education,
Workforce, and Income Security

GAO Highlights

Highlights of [GAO-14-325T](#), a testimony before the Committee on Education and the Workforce, House of Representatives

Why GAO Did This Study

Millions of children under the age of 5 participate each year in federally funded preschool and other early learning programs or receive federally supported child care in a range of settings. Federal programs that funded early learning and child care as an explicit purpose received at least \$14.2 billion in federal funding in fiscal year 2012. This testimony discusses existing federally funded programs that provide or support early learning or child care services for children and the extent to which these programs are administered by multiple federal agencies, have similar goals, or provide the same services. It is based on work done for GAO's 2012 annual report on opportunities to reduce duplication, overlap, and fragmentation in federal government programs (see [GAO-12-342SP](#)), which updated earlier work in this area. For that report, GAO searched the Catalog of Domestic Federal Assistance to identify relevant programs; obtained supplementary information from Education, HHS, and other agencies; and reviewed previous GAO reports. In January 2014, GAO updated information on expenditures for selected programs.

Actions Needed

In its 2012 report, GAO noted that Education and HHS needed to extend their coordination efforts to other agencies with early learning and child care programs. As of December 2013, the agencies had taken initial steps toward greater coordination but need to follow through with their plans to include these other federal agencies in an inter-departmental workgroup.

View [GAO-14-325T](#). For more information, contact Kay E. Brown at (202) 512-7215 or brownke@gao.gov.

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Federal Funds Support Multiple Programs with Similar Goals

What GAO Found

The federal investment in early learning and child care is administered through 45 programs that provide or may support related services to children from birth through age 5, as well as five tax provisions that subsidize private expenditures in this area. Among the 45 programs, 12 have an explicit program purpose of providing early learning or child care services. These programs differ in size, target population, and structure. For example, most of them obligated less than \$500 million each in fiscal year 2012, while the largest program, Head Start, obligated approximately \$8 billion in that year. The remaining 33 programs identified in GAO's 2012 report permit the use of funds for delivering or supporting early learning or child care services, but this is not their explicit purpose. These programs include multipurpose block grants, such as Temporary Assistance for Needy Families, for which early learning or child care is not a primary purpose but which may nevertheless provide significant funding for child care. They also include programs that may allow funds to be used for early learning or child care, but these are not among their primary goals and do not typically account for a significant portion of available program funds. Finally, five federal tax provisions support early learning and child care by forgoing tax revenue to subsidize the private purchase of child care services. These five tax expenditures accounted for at least \$3.1 billion of forgone tax revenue for the U.S. Treasury in fiscal year 2012.

The multiple programs that compose the federal investment in early learning and child care are administered by multiple agencies and include programs that have similar goals and potential for both duplication and service gaps. The 45 programs identified in GAO's 2012 report are concentrated within the Departments of Education (Education) and Health and Human Services (HHS)—the principal administrators of the federal government's early learning and child care programs—but are also administered by the Departments of Agriculture, the Interior, Justice, Labor, Housing and Urban Development, the General Services Administration, and the Appalachian Regional Commission. Some of these programs overlap in that they have similar goals for children under the age of 5 and are targeted to similar groups of children. For example, five programs, administered by Education and HHS, provide school readiness services to low-income children, and programs in both Education and the Interior provide funding for early learning services for Indian children. Administering similar programs in different agencies can create an environment in which programs may not serve children and families as efficiently and effectively as possible. Although some programs fund similar types of services for similar populations, several factors contribute to difficulty determining whether these programs are duplicative—that is, whether they provide the same services to the same beneficiaries. These factors include differing program structures and eligibility requirements as well as inadequate or missing data. Despite some program overlap and the potential for duplication, it is likely that service gaps exist since these programs generally are not designed to serve all eligible children. Coordinating the administration and evaluation of early learning and child care programs can help mitigate the effects of program overlap and potentially help bridge service gaps.

Chairman Kline, Ranking Member Miller, and Members of the Committee:

Thank you for inviting me to discuss federally funded early learning and child care programs. Millions of children under the age of 5 participate each year in federally funded preschool and other early learning programs or receive federally supported child care in a range of settings. Federal programs that funded early learning and child care as an explicit purpose received at least \$14.2 billion in federal funding in fiscal year 2012.¹

My remarks today describe existing federally funded programs that provide or support early learning or child care services, and the extent to which these programs are administered by multiple federal agencies, have similar goals, or provide the same services. My testimony is based on one component of our 2012 annual report on opportunities to reduce duplication, overlap, and fragmentation in federal government programs.²

To develop the findings for our 2012 report, we searched the Catalog of Federal Domestic Assistance to identify federal early learning and child care programs; obtained supplementary information from the Departments of Education (Education), Health and Human Services (HHS), and other agencies; and reviewed previous GAO reports on early learning and child care.³ We used the following criteria to identify relevant early learning and child care programs: the programs (1) funded or supported early education or child care services, (2) were provided to

¹ Fiscal year 2012 is the latest date for which actual obligations have been reported, and funding data for one program was not reported in budget justifications but obtained from a federal agency; in addition, we requested fiscal year 2012 data for one program but the agency was unable to provide it. This figure only includes funding for the programs we identified as having an explicit purpose of providing early learning or child care for children under age 5. It does not include federal programs with other purposes that permit the use of funds for early learning and child care as an allowable activity or that provide supporting services such as food and nutrition. For example, the figure does not include funding for two multipurpose block grants—the Social Services Block Grant and Temporary Assistance for Needy Families (TANF)—or for Title I Grants to Local Educational Agencies.

² GAO, *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington, D.C.: February 28, 2012).

³ While there is no standard definition for what constitutes a program, they may include grants, tax expenditures, centers, loans, funds, and other types of assistance.

children under age 5, and (3) delivered services in an educational or child care setting. We also obtained and analyzed descriptions of Education and HHS coordination efforts for early learning and child care programs, but did not evaluate these efforts.⁴ The work this statement is based on was conducted 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. In January 2014 we updated information on selected programs' obligations and revenue losses relating to tax provisions. Further details on our scope and methodology can be found in our 2012 report.⁵

Background

While parents are primarily responsible for the education and care of children who are younger than school age, a variety of factors over the last few decades, such as the increase in women's participation in the workforce and an earlier focus on school readiness in children, have led to an increased demand for early learning and child care programs. These trends have also played a part in expanding the federal role in providing early learning and child care through a variety of settings and programs. Federal support for early learning and child care has developed over time in response to emerging needs. Historically, early learning and child care programs existed separately with separate goals: early learning programs focused on preparing young children for school; in contrast, child care programs subsidized the cost of child care for low-income parents of infants, toddlers, and young children who were working or engaged in work-related activities. Over time, the distinction between these two types of programs has blurred as policymakers seek to make educationally enriching care available to more young children.

In addition to parents, multiple levels of government contribute significant amounts of funding to support of early learning and child care delivered in

⁴ This testimony focuses on civilian programs and excludes early learning and child care programs funded through the Department of Defense, which are not listed in the Catalog of Federal Domestic Assistance. For a more detailed description, see [GAO-12-342SP](#), p.201, "How GAO Conducted Its Work."

⁵ See [GAO-12-342SP](#), p.201, "How GAO Conducted Its Work."

a variety of settings through a loosely connected system of private and public programs. Public financing for early learning and child care in the United States involves multiple funding streams and programs at various levels—federal, state, and local. A significant portion of federal support for child care is provided through funding to states that help provide subsidies to low-income families. Within the parameters of federal guidance and regulations, states generally determine their own specific policies concerning the administration of these funds, which include who is eligible to receive subsidies and the amount of the subsidy.

The information in our 2012 report and that I will discuss today built on previous reports in which we found that multiple federal agencies administer this important investment through numerous programs. This work updated reports we issued in 2000 and 2005 that also found many programs providing or supporting education or care for children under the age of 5.⁶ Changes in the number and make-up of programs across these reports in part reflect programs that ended or were consolidated.⁷

Federal Funds Support Multiple Early Learning and Child Care Programs

Our 2012 report found that the federal investment in early learning and child care is administered through 45 programs that provide or may support related services to children from birth through age 5, as well as five tax provisions that subsidize private expenditures in this area. Among the 45 programs, 12 had an explicit program purpose of providing early learning or child care services.⁸ The remaining 33 programs did not have this explicit program purpose, but permitted use of funds for this purpose or provided supportive services to facilitate early learning or child care services.

⁶ GAO, *GAO Update on the Number of Prekindergarten Care and Education Programs*, [GAO-05-678R](#) (Washington, D.C.: June 2, 2005) and *Early Education and Care: Overlap Indicates Need to Assess Crosscutting Programs*, [GAO/HEHS-00-78](#) (Washington, D.C.: April 28, 2000).

⁷ In addition, the Catalog of Federal Domestic Assistance also made some changes in the way programs are categorized that may have affected the number of programs that met our criteria. Specifically, rather than performing a key word search, as was done in previous reports, we took advantage of refinements made in the catalog since 2005 and used the “Subject Index” terms to identify early learning and child care programs.

⁸ We consider a program as having an explicit early learning or child care purpose when the program objectives in the Catalog of Federal Domestic Assistance or other agency documents refer to early learning or child care.

The 12 programs with an explicit program purpose of providing early learning or child care services differ in size, target population, and structure.⁹ (See table 1.)

- In terms of size, most of the programs obligated less than \$500 million each in fiscal year 2012, while the largest program, Head Start, obligated approximately \$8 billion in that year.
- Regarding the target population, half of the programs targeted low-income children and 3 programs targeted children with disabilities. Some programs also targeted other populations, such as Indian children or children whose low-income parents were pursuing post-secondary education. All 12 programs served children under the age of 5, but 6 of the 12 programs also provided early learning or child care services for older children as well.
- Finally, the 2 largest programs—Head Start and the Child Care and Development Fund (CCDF)—differed significantly in structure. Head Start, created to support children’s early development by offering comprehensive, community-based services to meet multiple needs including child care, provides competitive federal grants directly to community-based public and private service providers. CCDF, which helps states reduce dependence on public assistance by subsidizing child care to support parents’ involvement in the workforce, provides grants to states, which in turn generally provide funding as subgrants to counties or other local entities for distribution to parents.

⁹ In addition, 2 of the 12 programs were created as part of the American Recovery and Reinvestment Act of 2009 (Pub. L. No. 111-5, 123 Stat. 115). The larger of these programs—the State Fiscal Stabilization Fund—received a one-time appropriation of \$53.6 billion in 2009. The Race to the Top-Early Learning Challenge awarded \$133 million in fiscal year 2012 but did not report the amount of its fiscal year 2012 obligations. Tit. XIV, 123 Stat. 279.

Table 1: Purposes and Targeted Populations of Federal Programs That Have Early Learning or Child Care as an Explicit Program Purpose as of 2012

Program name by federal agency	Explicit program purpose		Specific child population targets				
	Early learning services	Child care services	Age group		Other population targets		
			Children under 5 primarily	Larger age group, including children under 5	Low-income children	Children with disabilities	Other targeted populations
Department of Education							
Child Care Access Means Parents in School		•		•		•	•
Indian Education-Grants to Local Educational Agencies	•			•			•
Race to the Top – Early Learning Challenge	•		•			•	
Special Education-Grants for Infants and Families	•		•			•	•
Special Education-Preschool Grants	•		•			•	
State Fiscal Stabilization Fund - Education State Grants, Recovery Act	•			•			•
Striving Readers Comprehensive Literacy	•			•		•	
Department of Health and Human Services							
Child Care and Development Block Grant ^a		•		•		•	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund ^a		•		•		•	
Head Start	•		•			•	•
Department of the Interior							
Indian Child and Family Education (FACE)	•		•				•
General Services Administration							
The General Services Administration's Child Care Program		•	•				•

Source: GAO analysis of Catalog of Federal Domestic Assistance and federal agency program information.

Note: All programs included in this table are those for which early learning or child care is explicitly described as a program purpose, according to our analysis of Catalog of Federal Domestic Assistance and other agency information. It does not include additional programs that either support early learning or child care or that allow such services.

^aIn combination, Child Care and Development Block Grant funds and Child Care Mandatory and Matching Funds are referred to as the Child Care and Development Fund.

The remaining 33 programs identified in our 2012 report, and listed in appendix I, permit the use of funds for delivering or supporting early learning or child care services, but this is not their explicit purpose.

- Some programs are multipurpose block grants for which early learning or child care is not a primary purpose but which are nevertheless known to provide significant funding for child care. For example, the Temporary Assistance for Needy Families (TANF) block grant accounted for \$2.6 billion in child care funding in fiscal year 2012.
- Other programs may allow funds to be used for early learning or child care, but these are not among their primary goals. Furthermore, such uses do not typically represent a significant portion of available program funds. For example, the Department of Justice has one program to help victims of violence that can provide child care as a short-term, ancillary service; and Title I Grants to Local Educational Agencies, an Education grant, spent about 2 percent of total obligations on early learning programs in fiscal year 2009. In some cases, program officials did not know what portion of program funds were used to provide or support early learning or child care services.
- Finally, some programs provide supportive services that can facilitate early learning or child care. For example, the Department of Agriculture's Child and Adult Care Food Program reimburses local providers for meals and snacks served to children in child care centers, family, or group day care along with other target groups, such as the elderly.

In addition to these federally funded programs, five federal tax provisions, such as the Credit for Child and Dependent Care Expenses, supported early learning and child care by forgoing tax revenue to subsidize the private purchase of child care services. Some tax provisions are for families and some are for employers that provide child care at the workplace. These five federal tax expenditures accounted for at least \$3.1 billion of forgone tax revenue for the U.S. Treasury in fiscal year 2012. While it may be possible for some families to receive benefits from both tax provisions and federal early learning and child care programs in a particular year, many families eligible to participate in federal programs

may not have tax liabilities due to their low incomes and would not benefit from these tax provisions.¹⁰

Multiple Federal Agencies Administer Programs with Similar Goals and Potential for Both Duplication and Service Gaps

Multiple agencies administer the federal investment in early learning and child care through multiple programs that sometimes have similar goals and are targeted to similar groups of children. In 2012 we concluded that the federal investment in these programs is fragmented. The 45 programs identified in our 2012 report are concentrated within Education and HHS—the principal administrators of the federal government’s early learning and child care programs—but are also administered by the Departments of Agriculture, the Interior, Justice, Labor, Housing and Urban Development, the General Services Administration, and the Appalachian Regional Commission. Also, some of these programs overlap one another, meaning they have similar goals for children under the age of 5 and are targeted to similar groups of children. For example, five programs, administered by Education and HHS, provide school readiness services to low-income children, and programs in both Education and the Interior provide funding for early learning services for Indian children. Administering similar programs in different agencies can create an environment in which programs may not serve children and families as efficiently and effectively as possible. The existence of multiple programs can also create added administrative costs, such as costs associated with determining eligibility and meeting varied reporting requirements.

Although some programs fund similar types of services for similar populations, several factors contribute to the difficulty of determining whether these programs are duplicative—that is, whether they provide the same services to the same beneficiaries. First, as noted above, the programs are differently structured, with some administered at the federal level and some administered at the state level with local service delivery. Second, the nature of eligibility requirements also differs among

¹⁰ These tax provisions primarily benefit families with higher incomes than those eligible for CCDF or Head Start. For example, more than half of the beneficiaries of the Child and Dependent Care Tax Credit earned incomes of at least \$50,000 annually in fiscal year 2009. In contrast, the Child Care and Development Fund generally limits eligibility to families at or below 200 percent of the federal poverty guidelines (that is, about \$38,000 or less for a family of three in 2012), and Head Start serves primarily low-income children under the age of 5 whose families generally have incomes at or below the official federal poverty guidelines.

programs, even for similar subgroups of children, such as those from low-income families. For example, Head Start serves primarily low-income children under the age of 5 whose families generally have incomes at or below the official federal poverty guidelines, while CCDF funds services to children under age 13 whose parents are working or in school and who may earn up to 85 percent of state median income. Third, for some programs, relevant programmatic information is sometimes not readily available.¹¹ Finally, inadequate or missing data, as well as difficulties quantifying the benefits of some tax expenditures, can make it difficult to study the effectiveness of these expenditures.¹²

In addition, in comments responding to our 2012 report, HHS noted that program services may be complementary rather than duplicative. For example, HHS commented that many Head Start programs only provide part-day services that may not cover the full time a parent is at work and in need of child care; therefore, families could also rely on child care subsidies for afterschool care. We noted in our report that the complexity of the current service delivery system, combined with data limitations, form significant obstacles to assessing the extent to which services are complementary or duplicative.

Overlap in program purposes and targets creates the potential for duplication, but it is likely that service gaps also exist, since these programs generally are not designed to serve all eligible children. For example, as we previously reported in May 2010, about one-third or fewer of potentially eligible children received child care subsidies from CCDF, TANF, and the Social Services Block Grant between fiscal years 2004 and 2007, according to our review of several HHS estimates.

¹¹ For example, we reported in 2011 that states have used a significant portion of their TANF block grant funds to augment their child care subsidy programs, but are not required to report on all families provided TANF-funded child care. This leaves an incomplete picture of the number of children receiving federally funded child care subsidies. See GAO, *Temporary Assistance for Needy Families: Update on Families Served and Work Participation*, [GAO-11-880T](#) (Washington, D.C.: Sept. 8, 2011).

¹² As GAO noted in earlier work, tax returns generally do not collect information necessary to assess how often a tax expenditure is used and by whom unless the IRS needs the information or collection is statutorily mandated. See GAO, *Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined*, [GAO-05-690](#) (Washington, D.C.: Sept. 23, 2005).

In 2012, we reported that coordinating the administration and evaluation of early learning and child care programs can help mitigate the effects of program overlap and potentially help bridge service gaps. At the time, no federal interagency workgroup coordinated early learning and child care efforts across all federal agencies with such programs. However, Education and HHS had numerous coordinating initiatives and agreements with each other, within their departments, and in support of state and local coordination. We noted that Education and HHS need to deepen and extend their ongoing coordination efforts by including all the federal agencies that provide or support early learning or child care services in an inter-departmental workgroup that focuses on this population. As of December 2013, Education and HHS had taken initial steps toward greater coordination, but had not yet included all the federal agencies that administer early learning and child care programs in their established inter-departmental workgroup. It will be important for Education and HHS to follow through with their plans to include these other federal agencies in order to reduce fragmentation of efforts and unwarranted overlap of goals or activities.

Chairman Kline, Ranking Member Miller, and Members of the Committee, this concludes my statement. I would be happy to answer any questions you might have.

GAO Contact and Staff Acknowledgements

If you or your staff have any questions about this testimony, please contact me at (202) 512-7215 or brownke@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. GAO staff who made key contributions to this testimony and the report it is based on include Janet Mascia and Betty Ward-Zukerman, Assistant Directors; Hedieh Fusfield, Kirsten Lauber, Michael Pahr, Deborah Signer, and Craig Winslow.

Appendix I: Federal Early Learning and Child Care Programs and Tax Expenditures

Table 2: Budgetary Information for Programs That Have Early Learning or Child Care as an Explicit Program Purpose

Agency or subagency	Program	Fiscal year 2012 obligations
Department of Education		
Office of the Deputy Secretary	State Fiscal Stabilization Fund - Education State Grants, Recovery Act	^a
Office of Elementary and Secondary Education	Indian Education - Grants to Local Educational Agencies	106,000,000
	Race to the Top - Early Learning Challenge	^b
	Striving Readers Comprehensive Literacy	160,000,000
Office of Postsecondary Education	Child Care Access Means Parents in School	16,000,000
Office of Special Education and Rehabilitative Services	Special Education - Grants for Infants and Families	364,000,000
	Special Education - Preschool Grants	373,000,000
Department of Health and Human Services		
Administration for Children and Families	Child Care and Development Block Grant	2,268,000,000
	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	2,916,990,581
	Head Start	7,968,000,000
Department of the Interior		
Bureau of Indian Education	Indian Child and Family Education (FACE)	^c
General Services Administration		
Public Buildings Service	The General Services Administration's Child Care Program	1,600,000 ^d

Source: GAO analysis of fiscal year 2012 obligations based on agencies' federal budget justifications and other sources.

^aState Fiscal Stabilization Fund - Education State Grants, Recovery Act was created as part of the American Recovery and Reinvestment Act of 2009 (Pub. L. No. 111-5, 123 Stat. 115, 279). The program received a one-time appropriation of \$53.6 billion.

^bRace to the Top - Early Learning Challenge was created as a state incentive grant program under the American Recovery and Reinvestment Act of 2009 (Pub. L. No. 111-5, § 14006, 123 Stat. 115, 284-4). It is jointly administered by the Departments of Education and Health and Human Services. The program awarded \$133 million in fiscal year 2012.

^cWe requested but did not receive updated figures from the Department of the Interior. We previously reported a fiscal year 2010 obligation of \$15,370,870 for the Indian Child and Family Education program.

^dThis figure is an estimate from agency officials.

Appendix I: Federal Early Learning and Child Care Programs and Tax Expenditures

Table 3: Tax Expenditures and Estimated Revenue Loss

Tax expenditure	Total estimated revenue loss fiscal year 2012
Exclusion of Benefits Provided Under Cafeteria Plans 26 U.S.C. § 125(a)	^a
Exclusion of Income Earned By Voluntary Employees' Beneficiary Associations 26 U.S.C. § 419	^b
Credit For Child and Dependent Care Expenses 26 U.S.C. § 21	\$3,100,000,000
Exclusion of Employer-Provided Child and Dependent Care 26 U.S.C. § 129	
Credit For Employer-Provided Dependent Care 26 U.S.C. § 45F	Less than 50,000,000

Source: Congressional Research Service, Tax Expenditures: Compendium of Background Material on Individual Provisions (Washington, D.C.: December 2012).

^aThe total estimated revenue loss for the "cafeteria plans" was \$36.0 billion in fiscal year 2012. This figure does not exclusively represent revenue lost for child care but also includes accident and health insurance, and other benefits.

^bThe total estimated revenue loss for the Exclusion of Income Earned By Voluntary Employees' Beneficiary Associations tax expenditure was \$3.3 billion in fiscal year 2012. This figure does not exclusively represent child care expenditures but also includes a range of benefits including life insurance, disability, and health insurance.

Table 4: Programs That Support Early Learning and Child Care or Allow Use of Funds for That Purpose

Agency or subagency	Program
Appalachian Regional Commission	Appalachian Area Development
Department of Agriculture	
Food and Nutrition Service	Child and Adult Care Food Program
	National School Lunch Program
	School Breakfast Program
	Special Milk Program for Children
Department of Education	
Office of Innovation and Improvement	Full-Service Community Schools
	Promise Neighborhoods
Office of Elementary and Secondary Education	Alaska Native Educational Programs
	Education for Homeless Children and Youth
	English Language Acquisition Grants

**Appendix I: Federal Early Learning and Child
Care Programs and Tax Expenditures**

Agency or subagency	Program
	Indian Education - Special Programs for Indian Children
	Migrant Education - State Grant Program
	Native Hawaiian Education
	Title I Grants to Local Educational Agencies
Office of Special Education and Rehabilitative Services	Special Education - State Personnel Development
	Special Education - Grants to States
	Special Education - Technology and Media Services for Individuals with Disabilities
Department of Health and Human Services	
Administration for Children and Families	Community Services Block Grant
	Social Services Block Grant
	Temporary Assistance for Needy Families
Department of Housing and Urban Development	
Office of Community Planning and Development	Community Development Block Grants/Entitlement Grants
	Community Development Block Grants/Special Purpose Grants/Insular Areas
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
Department of Justice	
Office of Juvenile Justice and Delinquency Prevention	Reduction and Prevention of Children's Exposure to Violence (Safe Start)
Violence Against Women Office	Children and Youth Exposed to Violence
	Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault
Department of Labor	
Employment Training Administration	National Farmworker Jobs Program
	Native American Employment and Training
	Workforce Investment Act Adult Program
	Workforce Investment Act Dislocated Worker Formula Grants
Department of the Interior	
Bureau of Indian Affairs	Indian Child Welfare Act-Title II Grants
	Indian Education - Assistance to Schools
General Services Administration	
Federal Acquisition Service	Donation of Federal Surplus Personal Property

Source: GAO analysis of fiscal year 2010 obligations based on agencies' federal budget justifications and other sources.

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