



441 G St. N.W.
Washington, DC 20548

June 4, 2015

The Honorable Mike Simpson
Chairman
Subcommittee on Energy and Water Development, and Related Agencies
Committee on Appropriations
House of Representatives

Bureau of Reclamation: Financial Information for Three California Water Programs

Dear Mr. Chairman:

The state of California is an important contributor to U.S. agricultural production. In 2012, for instance, California was the top agriculture-producing state in the nation, and the state's central valley was home to more than half of the top 10 counties in the nation in terms of agricultural sales.¹ The roughly 500-mile long Central Valley Project (CVP), one of the nation's largest water projects, provides water to approximately one-third of the agricultural land in the state through a complex series of dams, reservoirs, and canals (see fig. 1). The Department of the Interior's Bureau of Reclamation (Reclamation) assumed construction and operation of the CVP in the 1930s, which was originally designed to provide irrigation and municipal water, improve navigation and flood control, and generate power.² In 1992, federal law required Reclamation to operate the CVP for additional purposes, including protecting and restoring fish and wildlife habitat and mitigating the ecological effects of the construction and operation of the CVP. Reclamation must balance these competing interests for water in managing the CVP, which is particularly important as California enters its fourth consecutive year of an extreme drought, with restrictions on water use in place across the state for the first time in the state's history.

¹This was the most recent information from the U.S. Department of Agriculture's 2012 Census of Agriculture, which is published every 5 years.

²Generally, Reclamation provides water to individual users to satisfy written water contracts between the user and the federal government, subject to certain terms and conditions.

Figure 1. The Central Valley Project in California



Source: U.S. Department of the Interior Bureau of Reclamation. | GAO-15-468R

^aThe federal government and the state share the costs for this portion of the Central Valley Project.

Both federal and state requirements have affected operation of the CVP over time. In particular, a series of federal laws enacted from 1992 through 2009 have affected Reclamation's management of the CVP, including the following:

- **Central Valley Project Improvement Act (CVPIA)**,³ enacted in 1992, generally authorizes the renewal of some long-term CVP water contracts, permits CVP contractors to transfer water they received from the CVP to other water users, and specifies a number of actions for the purposes of protecting, restoring, and enhancing fish and wildlife and associated habitats;
- **Calfed Bay-Delta Authorization Act (Calfed Bay-Delta)**,⁴ enacted in 2004, generally implements a Record of Decision between federal and state agencies and identifies specific activities for the federal government to improve the water supply and ecological health of the Bay-Delta area, located at the confluence of the Sacramento and San Joaquin Rivers in central California;⁵ and
- **San Joaquin River Restoration Settlement Act (San Joaquin)**,⁶ enacted in 2009, and in conjunction with the settlement it implements, outlines measures to restore and maintain fish populations in the main stem of the San Joaquin River and to reduce or avoid adverse water supply impacts to certain users that may result from restoration flows.

Reclamation is one of the primary federal agencies that manages the programs established to implement specific activities authorized under the relevant legislation and requirements (which

³See Reclamation Projects Authorization and Adjustment Act of 1992, Pub. L. No. 102-575, title XXXIV, 106 Stat. 4600, 4706 (1992).

⁴See Water Supply, Reliability, and Environmental Improvement Act, Pub. L. No. 108-361, title I, 118 Stat. 1681, 1681 (2004). Previous legislation authorized funding for Calfed Bay-Delta activities, but we focused on the Calfed Bay-Delta Authorization Act because it is, generally, the legislation under which Reclamation was authorized to implement the Calfed Bay-Delta Record of Decision, a long-term plan that includes specific actions to restore the ecological health of the Bay-Delta, describes a strategy for implementing the plan, and identifies actions the agencies are to pursue. The Calfed Bay-Delta Authorization Act was originally set to expire in 2010, but it has been extended numerous times, most recently in December 2014, until 2016.

⁵In 2009, the state enacted the Sacramento-San Joaquin Delta Reform Act, which, among other things, created the Delta Stewardship Council. See CAL. WATER CODE § 85200. The council was tasked with creating a Delta Plan to further the coequal goals of “providing a more reliable water supply for California and protecting, restoring, and enhancing the Delta ecosystem.” See CAL. WATER CODE §§ 85300, 85054. Although the Record of Decision remains in effect, the state's future direction for Bay-Delta activities are likely to be coordinated through the Delta Stewardship Council and Delta Plan.

⁶Omnibus Public Land Management Act of 2009, Pub. L. No. 111-11, title X, subtit. A, pt. I, 123 Stat. 991, 1349 (2009). The San Joaquin River Restoration Settlement Act authorizes and directs federal agencies to implement a settlement of an 18-year lawsuit between, among others, the U.S. Departments of the Interior and Commerce, the Natural Resources Defense Council, and the Friant Water Users Authority, now called the Friant Water Authority—an organization that represents multiple water service contractors which supply water to agricultural and municipal and industrial water users. The settlement received federal court approval in October 2006.

we refer to as the CVPIA, Calfed Bay-Delta, and San Joaquin programs, respectively).⁷ Reclamation manages these programs often in partnership with the state and other stakeholders, such as water suppliers, environmental groups, and other federal agencies.

You asked us to examine Reclamation's use of funding for the three programs. This report provides financial information for activities Reclamation carried out under the CVPIA, Calfed Bay-Delta, and San Joaquin programs, including specific legal authorities under which the agency requested and expended funds since each program's inception through fiscal year 2014.

To conduct our work, we reviewed the authorizing legislation, specific legal authorities, and other relevant legislation and legal and financial documentation related to the CVPIA, Calfed Bay-Delta, and San Joaquin programs. We collected and summarized Reclamation's financial data and supporting documentation on requested, annually appropriated, total budgetary resources, obligated, and expended amounts for the CVPIA, Calfed Bay-Delta, and San Joaquin programs since each program began funding activities under their relevant authorizing legislation, corresponding to fiscal years 1993, 2006, and 2010, respectively.⁸ We requested that Reclamation provide annual financial data, broken out by legal authority and funding source dating back to each program's inception. Reclamation was not always able to readily provide data to this level of detail. Therefore, some financial information for the three programs may not be included, such as for some legal authorities or some fiscal years. We also used annual appropriations and total budgetary resource data from the Office of Management and Budget's (OMB) MAX database because Reclamation could not readily provide these data. Data reported in MAX are subject to rigorous review and checks through OMB to help ensure consistency of the data. Accordingly, such data were considered reliable for the purpose of this report. Dollar amounts presented in our report are in nominal terms (that is, they have not been adjusted for inflation). In addition, to better understand the financial data provided by Reclamation and assess their reliability, we reviewed documentation on Reclamation's financial data systems and met with knowledgeable program officials from Reclamation's Mid-Pacific Regional Office in Sacramento, which oversees the three programs; Reclamation's Management Services Office in Denver; and the Program and Budget Office in Washington, D.C. We also selected a random sample of the data for each program provided by Reclamation and verified these data using supporting documentation from Reclamation's financial data systems. Further, we conducted electronic testing in the process of summarizing and analyzing the data provided by

⁷Other federal agencies, such as the U.S. Fish and Wildlife Service (FWS) and National Marine Fisheries Service, carry out activities under parts of the legislation. In particular, according to agency officials, Reclamation jointly manages the CVPIA program in cooperation with FWS, but Reclamation has primary responsibility for program budget submissions, appropriations, finance, and accounting for both agencies. Reclamation provides funding to FWS for CVPIA activities, and FWS does not otherwise directly receive funding for these activities, according to Reclamation officials. For the Calfed Bay-Delta program, Reclamation is one of 25 federal and state agencies that participate in a partnership to improve the water supply and ecological health of the San Francisco Bay and Sacramento-San Joaquin River Delta. For the San Joaquin program, Reclamation is one of the federal agencies responsible for implementing the terms of the settlement, and Reclamation officials told us it has primary responsibility for requesting program funding for federal agencies.

⁸Requested amounts represent the annual funding amount for Reclamation included in the President's budget which, among other things, requests budget authority for federal programs for the upcoming fiscal year. Annual appropriations represent the authority to incur obligations as provided through the annual appropriations process. Total budgetary resources represent the total authority to incur obligations, including such things as new appropriations for the fiscal year, collections, and carryover balances from previous fiscal years. Obligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Expended amounts are the actual disbursement of money, otherwise known as outlays.

Reclamation. We found the data to be sufficiently reliable for our purposes, which is to provide an approximation of financial data for the three programs, not to provide an exact accounting of how much the agency has requested, annually appropriated, obligated, and expended for each program.

We conducted this performance audit from June 2014 to June 2015 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.

Summary

Reclamation data indicated that the agency expended over \$1.9 billion on activities under the CVPIA, Calfed Bay-Delta, and San Joaquin programs for fiscal years 1993 through 2014. Reclamation received funding from a variety of sources to implement activities specified in the legal authorities—sections within each program’s authorizing legislation, or related requirements, that lay out activities to be carried out as part of the program. Specifically:

- **CVPIA program.** According to Reclamation data, the agency expended over \$1.5 billion on activities pursuant to a number of legal authorities under the CVPIA program for fiscal years 1993 through 2014. The legislation specifies a number of legal authorities that authorize activities to, among other things, approve water transfers from CVP contractors to other water users, restore aquatic habitat, improve facilities to reduce their environmental impacts, and provide water to fish and wildlife. For example, under one legal authority, measures are to be taken to construct, rehabilitate, or relocate fish screens, which are devices installed on water diversions to protect fish from injury or mortality that could otherwise result if they pass through the diversions. Just over half of the funding for the program has come from annual appropriations through the Central Valley Project Restoration Fund—a fund established under the CVPIA that authorizes revenues to be collected and used to carry out CVPIA program activities. Fund revenues are generally derived from user fees paid by water and power users, among other sources. In addition, Reclamation has used funding from the Water and Related Resources account,⁹ the American Recovery and Reinvestment Act of 2009 (ARRA),¹⁰ the state of California, and from the Calfed Bay-Delta program to implement activities authorized under various CVPIA legal authorities. Enclosure I provides more information about CVPIA program funding.
- **Calfed Bay-Delta program.** Reclamation data indicated that the agency expended over \$287 million for a range of activities under the Calfed Bay-Delta program for fiscal years 2006 through 2014. A variety of legal authorities are specified under this program including, among others, activities related to ecosystem restoration, water use efficiency, science, and studies to assess the feasibility of increasing water storage at select

⁹The Water and Related Resources account supports the agency’s work in development, construction, management, and restoration of water and related natural resources across 17 western states.

¹⁰American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, div. A, title. IV, 123 Stat. 115, 137 (2009). ARRA funds were appropriated in fiscal year 2009, and Reclamation reported that it expended those funds during fiscal years 2009 through 2013 for various CVPIA program activities.

locations. For example, under one legal authority, activities are to be undertaken to provide technical assistance for urban and agricultural water conservation projects. Calfed Bay-Delta program activities have primarily been funded through annual appropriations, as authorized under the Calfed Bay-Delta Authorization Act. In addition, in fiscal year 2009, Reclamation received ARRA funding to support some program activities,¹¹ and the state has also contributed services to help implement the program. Enclosure II provides more information about Calfed Bay-Delta program funding.

- **San Joaquin program.** According to Reclamation data, the agency expended over \$98 million to implement activities under the San Joaquin program for fiscal years 2010 through 2014. Under this program, legal authorities are targeted at restoring the San Joaquin River system and improving the management of water provided to water users in that area. For example, several legal authorities call for structural improvements to improve flows for restoration purposes.¹² Another provision authorizes the formulation of a plan to recirculate water from those restoration flows to water users to mitigate the effects of such flows.¹³ The majority of funding for San Joaquin program activities has come from appropriations from a specific fund established by the program's authorizing legislation.¹⁴ Specifically, the San Joaquin River Restoration Fund authorizes revenue collections from various sources, including fees from water users. In fiscal year 2009, \$88 million from the fund was appropriated to be obligated and expended without further action.¹⁵ In addition, Reclamation has received funding for program activities from the Water and Related Resources account, the state of California, and funds appropriated under the Central Valley Project Restoration Fund and the Calfed Bay-Delta program. Enclosure III provides more information about San Joaquin program funding.

Agency Comments

We provided a draft of this report to the Department of the Interior for review and comment. The department did not provide formal written comments. In an email received on May 14, 2015, the department's audit liaison provided technical comments for our consideration, which we incorporated as appropriate.

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¹¹Pub. L. No. 111-5, div. A, title. IV, 123 Stat. 115, 137.

¹²See Pub. L. No. 111-11, § 10004(a), 123 Stat. 991, 1355; see also Notice of Lodgment of Stipulation of Settlement Natural Resources Defense Council et. al. v. Rodgers et. al. No. CIV. S-88-1658 LKK/GGH, at 7-10, (E.D. Cal. 2006) [hereinafter "Settlement Agreement"] .

¹³Settlement Agreement at 20.

¹⁴See Pub. L. No. 111-11, § 10009(c)(1), 123 Stat. 991, 1355.

¹⁵Reclamation reported in its fiscal year 2016 Budget Justification, which supports the agency's budget request, that it expects to exhaust this appropriation in fiscal year 2015. However, revenue continues to be collected and placed in the fund. Additional revenue above the already-appropriated \$88 million will not be available to be obligated or expended until after October 1, 2019, absent legislative action.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Secretary of the Interior, and other interested parties. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-3841 or fennella@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report were Alyssa M. Hundrup (Assistant Director), Carolyn S. Blocker, Maggie Childs, Carol Henn, Rich Johnson, Gerald Leverich, Alison O'Neill, Dan C. Royer, Rebecca Shea, and Lisa Vojta.

Sincerely yours,

A handwritten signature in cursive script that reads "Anne-Marie Fennell". The signature is written in black ink and is positioned above a horizontal line.

Anne-Marie Fennell

Director, Natural Resources and Environment

Enclosures – 3

Central Valley Project Improvement Act Program Funding

Tables 1 through 4 in this enclosure provide approximate financial data for the Central Valley Project Improvement Act program, including annual expenditures from various funding sources, expenditures by legal authority, and additional financial data for the Central Valley Project Restoration Fund, which is a primary source of funding for activities under the program.^{16, 17}

Table 1: Central Valley Project Improvement Act Approximate Expenditures from Various Funding Sources, Fiscal Years 1993-2014

Dollars in thousands						
Fiscal year	Funding source					Total
	Central Valley Project Restoration Fund ^a	Water and Related Resources account ^b	Recovery Act ^c	Calfed Bay-Delta program ^d	Trust Fund ^e	
1993	\$0	\$7,222	N/A	N/A	\$0	\$7,222
1994	9,542	13,293	N/A	N/A	0	22,836
1995	24,490	24,646	N/A	N/A	0	49,137
1996	30,687	35,934	N/A	0	0	66,621
1997	38,842	20,761	N/A	0	0	59,603
1998	34,316	30,497	N/A	0	6,646	71,460
1999	37,031	31,574	N/A	0	9,030	77,635
2000	35,676	25,920	N/A	0	13,579	75,175
2001	36,702	19,847	N/A	0	11,933	68,482
2002	52,107	15,240	N/A	0	17,165	84,512
2003	41,574	14,184	N/A	0	2,251	58,009
2004	42,067	14,646	N/A	168	2,870	59,751
2005	43,722	13,577	N/A	804	5,154	63,257
2006	45,770	20,165	N/A	1,200	2,840	69,975
2007	55,502	11,171	N/A	2,619	1,607	70,899
2008	45,582	13,899	N/A	9	1,305	60,795
2009	47,450	20,421	7,000	523	5,258	80,652
2010	47,212	20,812	32,527	2,727	1,480	104,757
2011	49,568	24,906	79,612	6,242	4,827	165,154

¹⁶Some of the funding that Reclamation received for the Central Valley Project Improvement Act (CVPIA) program was used to fund activities that were managed by the U.S. Fish and Wildlife Service.

¹⁷We requested that Reclamation provide annual financial data, broken out by legal authority and funding source dating back to the program's inception. Reclamation was not always able to readily provide data to this level of detail. We used the Office of Management and Budget's MAX data to supplement Reclamation's financial data, when available, but some financial information may not be included, such as for some legal authorities or some fiscal years.

Dollars in thousands

Fiscal year	Funding source					Total
	Central Valley Project Restoration Fund ^a	Water and Related Resources account ^b	Recovery Act ^c	Calfed Bay-Delta program ^d	Trust Fund ^e	
2012	47,620	31,543	32,142	13,129	7	124,440
2013	49,043	20,878	744	9,828	171	80,664
2014	44,003	18,845	0	6,965	415	70,227
Total	\$858,505	\$449,982	\$152,025	\$44,213	\$86,537	\$1,591,262

Legend: N/A = not applicable.

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting of how much the agency has expended for the Central Valley Project Improvement Act (CVPIA) program. As a result, the data presented in this table may differ from other publicly available data on the program.

Some totals do not add due to rounding.

^aThe CVPIA established the Central Valley Project Restoration Fund, which authorizes revenues collected in the Fund to be expended to carry out CVPIA program activities. Fund revenues are generally derived from user fees paid by water and power users, among other sources.

^bThe Water and Related Resources account supports the agency's work in development, construction, management, and restoration of water and related natural resources across 17 western states.

^cThe American Recovery and Reinvestment Act of 2009. Funds were appropriated under this act in fiscal year 2009 and were expended on CVPIA program activities in multiple fiscal years as indicated.

^dReclamation has expended funds appropriated for the Calfed Bay-Delta program that also support CVPIA program activities in the Bay-Delta region authorized under CVPIA. These expenditures include Calfed Bay-Delta program funding beginning in fiscal year 2006. Expenditures for fiscal years 2004 and 2005 are from funding provided under the Water and Related Resources account within various programs of the Central Valley Project for activities that support the goals of the Calfed Bay-Delta program, according to agency officials. Some of these expenditures may also be reported as part of the Calfed Bay-Delta program (see tables 5-7).

^eThe CVPIA calls for a percentage of nonfederal cost sharing in implementing certain CVPIA activities. Funds provided by the state of California for CVPIA activities are deposited into a Trust Fund account established and maintained by Reclamation, and Reclamation expends these funds for certain CVPIA activities.

Table 2: Central Valley Project Improvement Act Approximate Expenditures from Various Funding Sources by Legal Authority for Fiscal Years 1993-2014

Dollars in thousands

Legal authority (citation in Pub. L. No. 102-575) ^a	Legal authority description	Funding source					Total
		Central Valley Project Restoration Fund ^b	Water and Related Resources account ^c	Recovery Act ^d	Calfed Bay- Delta program ^e	Trust Fund ^f	
3405(a)	Water Transfers Program	\$0	\$0	\$0	\$2,698	\$0	\$2,698
3406(b)(1)	Anadromous Fish Restoration	101,675	1,102	0	10,997	0	113,774
3406(b)(1)(Other)	Other CVP Impacts- Habitat Restoration Program	31,730	0	0	0	2,058	33,789
3406(b)(1)(Other)	Other CVP Impacts- Federal Science Task Force	0	0	0	11,179	0	11,179
3406(b)(1)(Other)	Other CVP Impacts- San Joaquin River Riparian Habitat Restoration	8,306	0	0	0	900	9,207
3406(b)(1)(Other)	Other CVP Impacts- Trinity River	14,241	67,846	5,099	116	0	87,302
3406(b)(2)	Dedicated Project Yield	17,535	41	0	0	0	17,576
3406(b)(3)	Water Acquisition Instream	68,256	8,024	0	2,665	0	78,945
3406(b)(4)	Tracy Pumping Plant	8,176	26,694	0	519	4,076	39,464
3406(b)(5)	Contra Costa Canal Pump	9	2,112	26,898	7	1,881	30,907
3406(b)(6)	Shasta Temperature Control Device	30,497	48,457	0	0	7,719	86,673
3406(b)(7)	Flow Standards	0	0	0	0	0	0
3406(b)(8)	Short Pulses of Increased Water Flows	0	0	0	0	0	0
3406(b)(9)	Flow Fluctuations Program	1,165	251	0	0	0	1,416
3406(b)(10)	Red Bluff Diversion Dam	2,234	96,452	112,714	0	5,967	217,368
3406(b)(11)	Coleman Fish Hatchery and Keswick Fish Trap	13,083	9,408	0	6	0	22,497
3406(b)(12)	Clear Creek Restoration	10,459	3,061	0	0	6,214	19,733

Dollars in thousands

Legal authority (citation in Pub. L. No. 102-575) ^a	Legal authority description	Funding source					Total
		Central Valley Project Restoration Fund ^b	Water and Related Resources account ^c	Recovery Act ^d	Calfed Bay- Delta program ^e	Trust Fund ^f	
3406(b)(13)	Spawning Gravel/Riparian Habitat	10,118	0	0	0	1,324	11,443
3406(b)(14)	Delta Cross Channel and Georgiana Slough	0	750	0	0	0	750
3406(b)(15)	Old River Barrier	80	1,228	0	0	0	1,308
3406(b)(16)	Comprehensive Assessment Monitoring	21,205	498	0	0	0	21,704
3406(b)(17)	Anderson-Cottonwood Irrigation District	103	321	0	0	0	424
3406(b)(18)	Striped Bass Fishery of the Bay-Delta Estuary	0	0	0	0	0	0
3406(b)(19)	Reservoir Storage	0	0	0	0	0	0
3406(b)(20)	Glenn-Colusa Irrigation District Hamilton City Pump Plant	0	37,224	0	0	6,500	43,724
3406(b)(21)	Anadromous Fish Screen Program	75,467	30,901	0	12,121	21,415	139,904
3406(b)(22)	Agricultural Waterfowl Incentive Program	4,952	0	0	0	0	4,952
3406(b)(23)	Trinity River Restoration	4,864	56,681	0	884	0	62,429
3406(c)(1), Pub. L. No. 111- 11 ^g	San Joaquin River Comprehensive Plan and Pub. L. No. 111-11	31,154	896	0	0	4	32,054
3406(c)(2)	Stanislaus River Basin	276	651	0	0	0	927
3406(d)(1)-(2),(5)	Facility Construction and San Joaquin Basin Action Plan	66,695	17,178	7,314	521	5,717	97,425
3406(d)(1)-(2),(5)	Refuge Wheeling	129,127	4,413	0	0	0	133,540
3406(d)(2)	Level 4 Refuge Water Acquisition	117,287	2,270	0	2,500	226	122,283
3406(d)(6)	Private Wetlands	1,997	11	0	0	0	2,008
3406(e)	Supporting Investigations	1,947	0	0	0	0	1,947

Dollars in thousands

Legal authority (citation in Pub. L. No. 102-575) ^a	Legal authority description	Funding source					Total
		Central Valley Project Restoration Fund ^b	Water and Related Resources account ^c	Recovery Act ^d	Calfed Bay- Delta program ^e	Trust Fund ^f	
3406(f)	Project Fisheries Impact Report	1,416	0	0	0	0	1,416
3406(g)	Ecosystem and Water System Operations Model	51,885	9,878	0	0	14,790	76,554
3408(h)	Land Retirement	28,217	6,981	0	0	7,746	42,945
3408(i)	Water Conservation	55	2,934	0	0	0	2,989
3408(j)	Project Yield Increase	1,788	0	0	0	0	1,788
—	CVPIA Administrative Charges and Other Expenses	2,503	13,718	0	0	0	16,220
Total		\$858,505	\$449,982	\$152,025	\$44,213	\$86,537	\$1,591,262

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting of how much the agency has expended for the Central Valley Project Improvement Act (CVPIA) program. As a result, the data presented in this table may differ from other publicly available data on the program.

Some totals do not add due to rounding.

^aThe CVPIA program's authorizing legislation includes legal authorities—sections within the legislation that lay out activities to be carried out as part of the program. In this table, some related legal authorities were combined for presentation purposes. Due to differences in how the legal authorities may be combined, the data presented in this table may differ from other publicly available data on the CVPIA program.

^bThe CVPIA established the Central Valley Project Restoration Fund, which authorizes revenues collected in the fund to be expended to carry out CVPIA program activities. Fund revenues are generally derived from user fees paid by water and power users, among other sources.

^cThe Water and Related Resources account supports the agency's work in development, construction, management, and restoration of water and related natural resources across 17 western states.

^dThe American Recovery and Reinvestment Act of 2009 (ARRA). Funds were appropriated under this act in fiscal year 2009 and were expended on CVPIA program activities in multiple fiscal years as indicated.

^eReclamation has expended funds appropriated for the Calfed Bay-Delta program that also support CVPIA program activities in the Bay-Delta region authorized under CVPIA. These expenditures include Calfed Bay-Delta program funding beginning in fiscal year 2006. Expenditures for fiscal years 2004 and 2005 are from funding provided under the Water and Related Resources account within various programs of the Central Valley Project for activities that support the goals of the Calfed Bay-Delta program, according to agency officials. Some of these expenditures may also be reported as part of the Calfed Bay-Delta program (see tables 5-7).

^fThe CVPIA calls for a percentage of nonfederal cost sharing in implementing certain CVPIA activities. Funds provided by the state of California for CVPIA activities are deposited into a Trust Fund account established and maintained by Reclamation, and Reclamation expends these funds for certain CVPIA activities.

^gPub. L. No. 111-11 established the San Joaquin program. Omnibus Public Land Management Act of 2009, Pub. L. No. 111-11, title X, subtit. A, pt. I, 123 Stat. 991, 1349 (2009). As a part of the program, Reclamation is permitted to use up to \$2 million annually (in October 2006 price levels) from the Central Valley Project Restoration Fund toward the San Joaquin program; these expenditures may also be reported as a part of the San Joaquin program (see tables 8-11).

Table 3: Central Valley Project Restoration Fund Approximate Financial Data, Fiscal Years 1993-2014

Dollars in thousands

Fiscal year	Requested ^a	Annual appropriations ^b	Total budgetary resources ^c	Obligated ^d	Expended ^e
1993 ^f	\$0	\$0	\$0	\$0	\$0
1994	34,000	30,000	30,000	N/A	9,542
1995	45,385	34,000	52,000	25,170	24,490
1996	43,579	47,000	73,000	31,520	30,687
1997	38,096	37,000	78,000	52,148	38,842
1998	39,130	25,000	51,000	28,313	34,316
1999	49,447	33,000	55,000	55,086	37,031
2000	47,346	42,000	42,000	42,085	35,676
2001	38,382	38,000	43,000	37,661	36,702
2002	55,039	55,000	58,000	58,231	52,107
2003	48,904	49,000	53,000	48,897	41,574
2004	39,600	40,000	44,000	40,324	42,067
2005	54,695	55,000	59,000	54,563	43,722
2006	52,219	52,000	56,000	52,167	45,770
2007	41,478	52,000	54,000	52,146	55,502
2008	51,622	51,000	63,000	41,388	45,582
2009	48,579	56,000	72,000	58,733	47,450
2010	35,358	35,000	46,000	42,118	47,212
2011	49,915	50,000	53,000	48,881	49,568
2012	53,068	53,000	58,000	48,125	47,620
2013	39,883	50,000	66,000	54,048	49,043
2014	53,288	45,000	50,000	38,451	44,003
Total	\$959,013	\$929,000	N/A	\$910,055	\$858,505

Legend: N/A = not applicable.

Source: GAO analysis of Bureau of Reclamation data and OMB MAX data. / GAO-15-468R

Notes: The Central Valley Project Improvement Act (CVPIA) established the Central Valley Project Restoration Fund which authorizes revenues collected in the fund to be used to carry out CVPIA program activities. Fund revenues are generally derived from user fees paid by water and power users, among other sources. Over half of the CVPIA program activities have been funded through this fund.

The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data from the Central Valley Project Restoration Fund, not an exact accounting. As a result, the data presented in this table may differ from other publicly available data on the Central Valley Project Restoration Fund.

This table provides data on amounts requested during the federal budgeting process for a given fiscal year, as well as amounts annually appropriated, total budgetary resources, and amounts obligated and expended from the Central Valley Project Restoration Fund. In some cases, obligations may appear higher than total budgetary resources in a fiscal year due to rounding. Additionally, expenditures during a fiscal year may be for the liquidation of obligations incurred in prior years or in the same year; therefore, expended amounts may appear higher than annual appropriations, total budgetary resources, and obligations in some cases.

Some totals do not add due to rounding.

^aRequested amounts represent the annual funding amount for Reclamation included in the President's budget which, among other things, requests budget authority for federal programs for the upcoming fiscal year. Reclamation's annual request for the Central Valley Project Restoration Fund is based on how much Reclamation anticipates the fund will collect in user fees during the fiscal year, according to Reclamation officials.

^bAnnual appropriations represent the authority to incur obligations as provided through the annual appropriations process. This data was not readily available from Reclamation; therefore, GAO obtained this data from the Office of Management and Budget's (OMB) MAX database and the information is rounded to the millions.

^cTotal budgetary resources represent the total authority to incur obligations, including such things as new appropriations for the fiscal year, collections, and carryover balances from previous fiscal years. Data on total budgetary resources was not readily available from Reclamation; therefore, GAO obtained this data from the OMB MAX database, and the information is rounded to the millions.

^dObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations. Due to changes in financial systems during the early years of the CVPIA program, Reclamation was not able to readily provide obligated data for fiscal year 1994.

^eExpended amounts are the actual disbursement of money, otherwise known as outlays.

^fThe Central Valley Project Restoration Fund was authorized in fiscal year 1993 but, according to Reclamation data, Reclamation did not request, receive annual appropriations, have total budgetary resources, obligate, or expend funds until fiscal year 1994.

Table 4: Central Valley Project Restoration Fund Approximate Financial Data by Legal Authority, Fiscal Years 1993-2014

Dollars in thousands

Legal authority (citation in Pub. L. No. 102-575)^a	Legal authority description	Requested^b	Obligated^c	Expended^d
3405(a)	Water Transfers Program	\$0	\$0	\$0
3406(b)(1)	Anadromous Fish Restoration	116,993	102,819	101,675
3406(b)(1)(Other)	Other CVP Impacts- Habitat Restoration Program	35,151	28,756	31,730
3406(b)(1)(Other)	Other CVP Impacts- Federal Science Task Force	0	0	0
3406(b)(1)(Other)	Other CVP Impacts- San Joaquin River Riparian Habitat Restoration	0	8,379	8,306
3406(b)(1)(Other)	Other CVP Impacts- Trinity River	10,750	15,694	14,241
3406(b)(2)	Dedicated Project Yield	14,151	15,351	17,535
3406(b)(3)	Water Acquisition Instream	177,902	59,381	68,256
3406(b)(4)	Tracy Pumping Plant	16,890	8,176	8,176
3406(b)(5)	Contra Costa Canal Pump	0	233	9
3406(b)(6)	Shasta Temperature Control Device	33,008	-5,314	30,497
3406(b)(7)	Flow Standards	0	0	0
3406(b)(8)	Short Pulses of Increased Water Flows	0	0	0
3406(b)(9)	Flow Fluctuations Program	1,100	978	1,165
3406(b)(10)	Red Bluff Diversion Dam	1,420	1,991	2,234
3406(b)(11)	Coleman Fish Hatchery and Keswick Fish Trap	9,908	8,256	13,083
3406(b)(12)	Clear Creek Restoration	13,505	10,681	10,459
3406(b)(13)	Spawning Gravel/Riparian Habitat	13,403	10,119	10,118
3406(b)(14)	Delta Cross Channel and Georgiana Slough	0	0	0
3406(b)(15)	Old River Barrier	0	160	80
3406(b)(16)	Comprehensive Assessment Monitoring	24,398	21,642	21,205
3406(b)(17)	Anderson-Cottonwood Irrigation District	1,100	96	103
3406(b)(18)	Striped Bass Fishery of the Bay-Delta Estuary	0	0	0
3406(b)(19)	Reservoir Storage	450	0	0
3406(b)(20)	Glenn-Colusa Irrigation District Hamilton City Pump Plant	750	0	0
3406(b)(21)	Anadromous Fish Screen Program	62,246	76,160	75,467
3406(b)(22)	Agricultural Waterfowl Incentive Program	6,239	4,898	4,952
3406(b)(23)	Trinity River Restoration	4,000	4,864	4,864
3406(c)(1), Pub. L. No. 111-11 ^e	San Joaquin River Comprehensive Plan and Pub. L. No. 111-11	16,500	34,527	31,154
3406(c)(2)	Stanislaus River Basin	100	278	276
3406(d)(1)-(2),(5)	Facility Construction and San Joaquin Basin Action Plan	105,109	71,841	66,695
3406(d)(1)-(2),(5)	Refuge Wheeling	138,173	133,005	129,127
3406(d)(2)	Level 4 Refuge Water Acquisition	0	107,776	117,287

Dollars in thousands

Legal authority (citation in Pub. L. No. 102-575) ^a	Legal authority description	Requested ^b	Obligated ^c	Expended ^d
3406(d)(6)	Private Wetlands	1,050	451	1,997
3406(e)	Supporting Investigations	3,500	959	1,947
3406(f)	Project Fisheries Impact Report	0	0	1,416
3406(g)	Ecosystem and Water System Operations Model	69,402	51,780	51,885
3408(h)	Land Retirement	42,589	24,342	28,217
3408(i)	Water Conservation	1,000	4	55
3408(j)	Project Yield Increase	0	-1	1,788
--	CVPIA Administrative Charges and Other Expenses	2,655	2,933	2,503
--	Unidentified legal authority	35,571 ^f	108,838 ^g	0
Total		\$959,013	\$910,055	\$858,505

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The Central Valley Project Improvement Act (CVPIA) established the Central Valley Project Restoration Fund which authorizes revenues collected in the fund to be used to carry out CVPIA program activities. Fund revenues are generally derived from user fees paid by water and power users, among other sources. Over half of the CVPIA program activities have been funded through this fund.

The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data from the Central Valley Project Restoration Fund, not an exact accounting. As a result, the data presented in this table may differ from other publicly available data on the Central Valley Project Restoration Fund. The Central Valley Project Restoration Fund was authorized in fiscal year 1993, but, according to Reclamation data, Reclamation did not request, obligate, or expend funds until fiscal year 1994.

Some totals do not add due to rounding.

^aThe CVPIA program's authorizing legislation includes legal authorities—sections within the legislation that lay out activities to be carried out as part of the program. In this table, some related legal authorities were combined for presentation purposes. Due to differences in how the legal authorities may be combined, the data presented in this table may differ from other publicly available data on the CVPIA program.

^bRequested amounts represent the annual funding amount for Reclamation included in the President's budget which, among other things, requests budget authority for federal programs for the upcoming fiscal year. Reclamation's annual request for the Central Valley Project Restoration Fund is based on how much Reclamation anticipates the fund will collect in user fees during the fiscal year, according to Reclamation officials.

^cObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations. Due to changes in financial systems during the early years of the CVPIA program, Reclamation was not able to readily provide obligated data for fiscal year 1994.

^dExpended amounts are the actual disbursement of money, otherwise known as outlays.

^ePub. L. No. 111-11 established the San Joaquin program. Omnibus Public Land Management Act of 2009, Pub. L. No. 111-11, title X, subtit. A, pt. I, 123 Stat. 991, 1349 (2009). As a part of the San Joaquin Program, Reclamation is permitted to use up to \$2 million annually (in October 2006 price levels) from the Central Valley Project Restoration Fund toward the San Joaquin program; these expenditures may also be reported as a part of the program (see tables 8-11).

^fDue to changes in financial systems during the early years of the CVPIA program, Reclamation was not able to readily provide some requested data broken out by legal authority for fiscal years 1994 and 1995. These data were included under several legal authorities and could not be broken out according to this list of legal authorities.

^gDue to changes in financial systems during the early years of the CVPIA program, Reclamation was not able to readily provide obligated data for fiscal year 1994, and was not able to provide obligated data broken out by legal authority for fiscal years 1995 through 1997. These data were included under several legal authorities and could not be broken out according to this list of legal authorities.

Enclosure II

Calfed Bay-Delta Program Funding

Tables 5 through 7 in this enclosure provide the Bureau of Reclamation’s approximate financial data for the Calfed Bay-Delta program, including expenditures by legal authority and additional financial data for the Calfed Bay-Delta program under the Calfed Bay-Delta Authorization Act.¹⁸

Table 5: Calfed Bay-Delta Program Approximate Expenditures by Legal Authority, Fiscal Years 2006-2014										
Dollars in thousands										
	Fiscal year									
Legal Authority (Pub. L. No. 108-361)	2006	2007	2008	2009	2010	2011	2012	2013	2014	Total
Preexisting legal authorities^a										
Water Storage	\$3,880	\$11,821	\$10,930	\$6,777	\$3,812	\$6,081	\$5,611	\$8,469	\$9,733	\$67,113
Conveyance	78	501	339	817	1,944	3,360	2,318	164	54	9,575
Water Use Efficiency	1,056	905	2,961	1,286	2,290	3,585	4,679	3,788	4,898	25,448
Water Transfers	0	0	0	0	599	571	756	160	612	2,698
Integrated Regional Water Management Plans	0	0	0	0	0	0	0	0	0	0
Ecosystem Restoration	266	3,140	2,192	6,286	4,493	12,881	9,525	5,322	3,450	47,555
Watersheds	0	0	0	0	0	0	0	0	0	0
Water Quality	0	32	3,406	4,259	5,822	8,546	938	5,908	3,593	32,505
Science	6	1,661	1,707	3,830	4,965	6,846	10,285	15,682	19,083	64,065
Diversification of Water Supplies	0	0	0	0	0	0	0	0	0	0

¹⁸We requested that Reclamation provide annual financial data, broken out by legal authority and funding source dating back to each program’s inception. Reclamation was not always able to readily provide data to this level of detail. We used the Office of Management and Budgets MAX data to supplement Reclamation’s financial data, when available, but some financial information may not be included, such as for some legal authorities or some fiscal years.

Dollars in thousands		Fiscal year								
Legal Authority (Pub. L. No. 108-361)	2006	2007	2008	2009	2010	2011	2012	2013	2014	Total
New and expanded legal authorities^b										
Conveyance	348	3,827	4,295	2,717	2,358	595	1,749	2,230	659	18,779
Environmental Water Account	469	2,278	4,905	822	2	0	0	25	0	8,500
Program Management	763	800	1,867	631	995	1,729	1,532	1,092	1,778	11,187
Total	\$6,865	\$24,966	\$32,603	\$27,425	\$27,279	\$44,195	\$37,392	\$42,840	\$43,861	\$287,425

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data under the Calfed Bay-Delta Authorization Act, not an exact accounting of how much the agency expended for the Calfed Bay-Delta program. Other entities including the state of California expended funds in undertaking activities related to the Calfed Bay-Delta program, but they are not included here because Reclamation was not able to readily provide these data to GAO. Additionally, Reclamation expended approximately \$34 million from the American Recovery and Reinvestment Act of 2009 (ARRA). Funds were appropriated under this act in 2009 and were expended for fiscal years 2009 through 2013 for the Calfed Bay-Delta program. Specifically, \$17.5 million was expended for the Conveyance preexisting legal authority, and \$16.7 million was expended for the Ecosystem Restoration preexisting legal authority. As a result, the data presented in this table may differ from other publicly available data on the program.

In addition to the Calfed Bay-Delta Authorization Act, there was an initial authorization in 1996, which according to Reclamation officials, was for early ecosystem restoration efforts in the Bay-Delta region. See Omnibus Parks and Public Lands Management Act of 1996, Pub. L. No. 104-333, div. I, title XI, § 1101, 110 Stat. 4093, 4241-42 (1996). Reclamation officials noted that between fiscal years 1998 through 2000, approximately \$220 million was appropriated toward these initial efforts. Between fiscal years 2001 through 2005, funding was provided in the Water and Related Resources account for projects supporting the goals of the Calfed Bay-Delta program; approximately \$68 million was appropriated in these years. Between fiscal years 2006 through 2014, approximately \$35 million was expended by Reclamation on activities authorized pursuant to the 1996 initial Calfed Bay-Delta early ecosystem restoration authorization.

Some totals do not add due to rounding.

^aThe Calfed Bay-Delta Authorization Act authorizes activities in two main categories: preexisting legal authorities—described in Subsection 103(d) of the Calfed Bay-Delta Authorization Act—and new and expanded legal authorities. Preexisting legal authorities are activities that were federally authorized under previous legislation, and the Calfed Bay-Delta Authorization Act continued that authorization. For example, some of the storage feasibility studies were previously authorized, and the Calfed Bay-Delta Authorization Act refers back to that previous authorization for these storage study activities.

^bThe Calfed Bay-Delta Authorization Act authorizes new legal authorities that had not been authorized in previous legislation. The act also expands upon some earlier authorizations.

Table 6: Calfed Bay-Delta Program Approximate Financial Data, Fiscal Years 2006-2014

Dollars in thousands

Fiscal year	Requested ^a	Annual appropriations ^b	Total budgetary resources ^c	Obligated ^d	Expended ^e
2006	\$35,000	\$36,000	\$53,000	\$35,637	\$6,865
2007	38,610	37,000	56,000	36,810	24,966
2008	31,750	40,000	55,000	24,295	32,603
2009	32,000	40,000	64,000	43,824	27,425
2010	31,000	40,000	59,000	49,010	27,279
2011	40,000	40,000	50,000	42,338	44,195
2012	39,651	40,000	44,000	39,582	37,392
2013	36,000	38,000	49,000	38,033	42,840
2014	37,000	37,000	40,000	37,071	43,861
Total	\$321,011	\$348,000	N/A	\$346,601	\$287,425

Legend: N/A = not applicable.

Source: GAO analysis of Bureau of Reclamation data and OMB MAX data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting for the Calfed Bay-Delta program. Other entities including the state of California expended funds in undertaking activities related to the Calfed Bay-Delta program, but they are not included here because Reclamation was not able to readily provide these data to GAO. Additionally, Reclamation expended approximately \$34 million from the American Recovery and Reinvestment Act of 2009 (ARRA). Funds were appropriated under this act in 2009, and were expended for fiscal years 2009 through 2013 for the Calfed Bay-Delta program. As a result, the data presented in this table may differ from other publicly available data on the program.

In addition to the Calfed Bay-Delta Authorization Act, there was an initial authorization in 1996, which according to Reclamation officials, was for early ecosystem restoration efforts in the Bay-Delta region. See Omnibus Parks and Public Lands Management Act of 1996, Pub. L. No. 104-333, div. I, title XI, § 1101, 110 Stat. 4093, 4241-42 (1996). Reclamation officials noted that between fiscal years 1998 through 2000, approximately \$220 million was appropriated toward these initial efforts. Between fiscal years 2001 through 2005, funding was provided in the Water and Related Resources account for projects supporting the goals of the Calfed Bay-Delta program; approximately \$68 million was appropriated in these years. Between fiscal years 2006 through 2014, approximately \$35 million was expended by Reclamation on activities authorized pursuant to the 1996 initial Calfed Bay-Delta early ecosystem restoration authorization.

Expenditures during a fiscal year may be for the liquidation of obligations incurred in prior years or in the same year; therefore, expended amounts may appear higher than annual appropriations, total budgetary resources, and obligations in some cases.

Some totals do not add due to rounding.

^aRequested amounts represent the annual funding amount for Reclamation included in the President's budget which, among other things, requests budget authority for federal programs.

^bAnnual appropriations represent the authority to incur obligations as provided through the annual appropriations process. This data was not readily available from Reclamation; therefore, GAO obtained this data from the Office of Management and Budget's (OMB) MAX database, and the information is rounded to the millions.

^cTotal budgetary resources represent the total authority to incur obligations including such things as new appropriations for the fiscal year, collections, and carryover balances from previous fiscal years. Data on total budgetary resources was not readily available from Reclamation; therefore, GAO obtained this data from the OMB MAX database, and the information is rounded to the millions.

^dObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^eExpended amounts are the actual disbursement of money, otherwise known as outlays.

Table 7: Calfed Bay-Delta Program Approximate Financial Data by Legal Authority, Fiscal Years 2006-2014

Dollars in thousands			
Legal authority in Pub. L. No. 108-361	Requested ^a	Obligated ^b	Expended ^c
Preexisting legal authorities^d			
Water Storage	\$63,635	\$76,619	\$67,113
Conveyance	5,645	9,594	9,575
Water Use Efficiency	25,747	33,668	25,448
Water Transfers	0	3,566	2,698
Integrated Regional Water Management Plans	0	0	0
Ecosystem Restoration	42,830	56,870	47,555
Watersheds	0	0	0
Water Quality	36,420	41,210	32,505
Science	66,771	85,497	64,065
Diversification of Water Supplies	0	0	0
New and expanded authorities^e			
Conveyance	24,503	19,672	18,779
Environmental Water Account	34,890	8,500	8,500
Program Management	20,570	11,404	11,187
Total	\$321,011	\$346,601	\$287,425

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting for the Calfed Bay-Delta program. Other entities including the state of California expended funds in undertaking activities related to the Calfed Bay-Delta program, but it is not included here because Reclamation was not able to readily provide this data to GAO. Additionally, Reclamation expended approximately \$34 million from the American Recovery and Reinvestment Act of 2009 (ARRA). Funds were appropriated under this act in 2009 and were expended for fiscal years 2009 through 2013 for the Calfed Bay-Delta program. Specifically, \$17.5 million was expended for the Conveyance preexisting legal authority and \$16.7 million was expended for the Ecosystem Restoration preexisting legal authority. As a result, the data presented in this table may differ from other publicly available data on the program.

In addition to the Calfed Bay-Delta Authorization Act, there was an initial authorization in 1996, which according to Reclamation officials, was for early ecosystem restoration efforts in the Bay-Delta region. See Omnibus Parks and Public Lands Management Act of 1996, Pub. L. No. 104-333, div. I, title XI, § 1101, 110 Stat. 4093, 4241-42 (1996). Reclamation officials told us that, between fiscal years 1998 through 2000, approximately \$220 million was appropriated toward these initial efforts. Between fiscal years 2001 through 2005, funding was provided in the Water and Related Resources account for projects supporting the goals of the Calfed Bay-Delta program; approximately \$68 million was appropriated in these years. Between fiscal years 2006 through 2014, approximately \$35 million was expended by Reclamation on activities authorized pursuant to the 1996 initial Calfed Bay-Delta early ecosystem restoration authorization.

Some totals do not add due to rounding.

^aRequested amounts represent the annual funding amount for Reclamation included in the President's budget which, among other things, requests budget authority for federal programs.

^bObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^cExpended amounts are the actual disbursement of money, otherwise known as outlays.

^dThe Calfed Bay-Delta Authorization Act authorizes activities in two main categories: preexisting legal authorities—described in Subsection 103(d) of the Calfed Bay-Delta Authorization Act—and new and expanded legal authorities. Preexisting legal authorities are activities that were federally authorized under previous legislation, and the Calfed Bay-Delta Authorization Act continued that authorization. For example, some of the storage feasibility studies were previously authorized, and the Calfed Bay-Delta Authorization Act refers back to that previous authorization for these storage study activities.

^eThe Calfed Bay-Delta Authorization Act authorizes new legal authorities that had not been authorized in previous legislation. The act also expands upon some earlier authorizations.

Enclosure III

San Joaquin Program Funding

Tables 8 through 13 in this enclosure provide approximate financial data for the San Joaquin program, including annual expenditures from various funding sources, expenditures by legal authority, and additional financial data for various funding sources.^{19, 20}

Table 8: San Joaquin Program Approximate Expenditures from Various Funding Sources, Fiscal Years 2010-2014

Dollars in thousands

Fiscal year	Funding source					Total
	San Joaquin River Restoration Fund ^a	Water and Related Resources account ^b	Calfed Bay-Delta program ^c	Central Valley Project Restoration Fund ^d	San Joaquin River Restoration Trust Fund ^e	
2010	\$1,432	\$2,410	\$153	\$4,320	\$209	\$8,524
2011	8,422	538	454	2,352	1,610	13,376
2012	10,323	3,390	361	1,642	719	16,435
2013	11,059	4,332	28	596	434	16,449
2014	27,447	14,753	0	1,480	4	43,685
Total	\$58,683	\$25,424	\$997	\$10,389	\$2,976	\$98,469

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting of how much the agency expended for the San Joaquin program. The San Joaquin River Restoration Settlement Act authorized the program in fiscal year 2009. After the settlement was agreed to, but before the passage of this authorizing legislation, Reclamation used authority under the Central Valley Project Improvement Act to provide interim funding for the program. Reclamation expended approximately \$17.7 million from the Central Valley Project Restoration Fund toward the San Joaquin program for fiscal years 2007 through 2009. Additionally, as an implementing party, the state of California expended approximately \$51.5 million toward the San Joaquin program for fiscal years 2007 through 2013. The state of California self reports expenditure data to Reclamation, and the state did not report the data by fiscal year. As a result, the data presented in this table may differ from other publicly available data on the program.

Some totals do not add due to rounding.

^aThe San Joaquin River Restoration Settlement Act created the San Joaquin River Restoration Fund, which authorizes and directs revenue collections from various sources, including fees from water users. Funds were initially expended from the fund in fiscal year 2010.

^bThe Water and Related Resources account supports the agency's work in development, construction, management, and restoration of water and related natural resources across 17 western states.

^cIn fiscal year 2009, \$1 million was used as part of the Calfed Bay-Delta program appropriation for the implementation of the San Joaquin program, and these funds were generally expended between fiscal years 2010 through 2013.

^dThe San Joaquin River Restoration Settlement Act authorized the use of funds from the Central Valley Project Restoration Fund for purposes of implementing the San Joaquin River program in an amount not to exceed \$2 million in any fiscal year based on October 2006 price levels.

^eThe San Joaquin River Restoration Trust Fund consists of funds provided from the state of California to Reclamation to implement specific actions related to the San Joaquin program. Reclamation receives and expends these funds. In fiscal year 2009, Reclamation also expended approximately \$250,000 from the Trust Fund.

¹⁹Some of the funding that Reclamation received for the San Joaquin program was used to fund activities that were managed by other federal agencies under the program, such as the U.S. Fish and Wildlife Service and the National Marine Fisheries Service.

²⁰We requested that Reclamation provide annual financial data, broken out by legal authority and funding source dating back to each program's inception. Reclamation was not always able to readily provide data to this level of detail. We used the Office of Management and Budget's MAX data to supplement Reclamation's financial data, when available, but some financial information may not be included, such as for some legal authorities or some fiscal years.

Table 9: San Joaquin Program Approximate Expenditures from Various Funding Sources by Legal Authority, Fiscal Years 2010-2014

Dollars in thousands		Funding source				
Legal authority (citation in San Joaquin Settlement and Pub. L. No. 111-11) ^a	Legal authority description	San Joaquin River Restoration Fund ^b	Water and Related Resources account ^c	Calfed Bay-Delta program ^d	Central Valley Project Restoration Fund ^e	San Joaquin River Restoration Trust Fund ^f
Restoration goal activities						
Settlement Paragraph 11a	Phase 1 Improvements	\$4,228	\$4,360	\$997	N/A	N/A
Settlement Paragraph 11b	Phase 2 Improvements	35	268	0	N/A	N/A
Settlement Paragraph 12	Additional Channel or Structural Improvements	55	0	0	N/A	N/A
Settlement Paragraphs 13 and 15 ^g	Restoration and Interim Flows	20,117	10,901	0	N/A	N/A
Settlement Paragraph 14	Fisheries Reintroduction Activities	866	0	0	N/A	N/A
Water management goal activities						
Settlement Paragraph 16	Water Management Goal Activities	5,691	335	0	N/A	N/A
Pub. L. No. 111-11 Section 10201(a)(1)	Friant-Kern and Madera Canal Capacity Restoration Projects	2,490	31	0	N/A	N/A
Pub. L. No. 111-11 Section 10201(a)(2)	Reverse Flow	118	159	0	N/A	N/A
Pub. L. No. 111-11 Section 10202	Part III Financial Assistance	0	1,352	0	N/A	N/A
Other activities						
Pub. L. No. 111-11 Section 10005	Land Acquisition and Disposal Activities	14,771	7,459	0	N/A	N/A

Dollars in thousands

Legal authority (citation in San Joaquin Settlement and Pub. L. No. 111-11) ^a	Legal authority description	Funding source				
		San Joaquin River Restoration Fund ^b	Water and Related Resources account ^c	Calfed Bay- Delta program ^d	Central Valley Project Restoration Fund ^e	San Joaquin River Restoration Trust Fund ^f
Pub. L. No. 111- 11 Section 10006	Compliance with Other Applicable Laws	1,636	0	0	N/A	N/A
--	Administration and Program Management	8,675	559	0	N/A	N/A
Total		\$58,683	\$25,424	\$997	\$10,389	\$2,976

Legend: N/A = not applicable.

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data, not an exact accounting of how much the agency expended for the San Joaquin program. The San Joaquin River Restoration Settlement Act authorized the program in fiscal year 2009. After the settlement was agreed to, but before the passage of this authorizing legislation, Reclamation used authority under the Central Valley Project Improvement Act to provide interim funding for the program. Reclamation expended approximately \$17.7 million from the Central Valley Project Restoration Fund toward the San Joaquin program for fiscal years 2007 through 2009. Additionally, as an implementing party, the state of California expended approximately \$51.5 million toward the San Joaquin program for fiscal years 2007 through 2013. The state of California self reports expenditure data to Reclamation, and the state did not report the data by fiscal year. As a result, the data presented in this table may differ from other publicly available data on the program.

Some totals do not add due to rounding.

^aThe San Joaquin River Restoration Settlement Act was enacted in 2009 and authorizes and directs federal agencies to implement a settlement of an 18-year lawsuit between, among others, the U.S. Departments of the Interior and Commerce, the Natural Resources Defense Council, and the Friant Water Users Authority, now called the Friant Water Authority—an organization that represents multiple water service contractors that supply agricultural and municipal and industrial water users. The settlement received federal court approval in October 2006. Activities that are to be carried out are specified in paragraphs in the settlement or sections of the act. In this table, some related legal authorities were combined for presentation purposes. Due to differences in how the legal authorities may be combined, the data presented in this table may differ from other publicly available data on the San Joaquin program.

^bThe San Joaquin River Restoration Settlement Act created the San Joaquin River Restoration Fund, which authorizes and directs revenue collections from various sources, including fees from water users. Funds were initially expended from the fund in fiscal year 2010.

^cThe Water and Related Resources account supports the agency's work in development, construction, management, and restoration of water and related natural resources across 17 western states.

^dIn fiscal year 2009, \$1 million was used as part of the Calfed Bay-Delta program appropriation for the implementation of the San Joaquin program, and these funds were generally expended between fiscal years 2010 through 2013.

^eThe San Joaquin River Restoration Settlement Act authorized the use of funds from the Central Valley Project Restoration Fund for purposes of implementing the San Joaquin program in an amount not to exceed \$2 million in any fiscal year based on October 2006 price levels. Data was not readily available by legal authority.

^fThe San Joaquin River Restoration Trust Fund consists of funds provided from the state of California to Reclamation to implement specific actions related to the San Joaquin program. Reclamation receives and expends these funds. In fiscal year 2009, Reclamation also expended approximately \$250,000 from the Trust Fund. Data from the Trust Fund were not readily available by legal authority.

^gReclamation officials could not break out Paragraph 13 expenditures from Paragraph 15 expenditures.

Table 10: San Joaquin River Restoration Fund Approximate Financial Data, Fiscal Years 2010-2014

Dollars in thousands

Fiscal year	Obligated^a	Expended^b
2010	\$3,659	\$1,432
2011	16,543	8,422
2012	20,544	10,323
2013	6,533	11,059
2014	24,170	27,447
Total	\$71,449	\$58,683

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The San Joaquin River Restoration Settlement Act created the San Joaquin River Restoration Fund, which authorizes and directs revenue collections from various sources, including fees from water users. Funds were initially expended from the fund in fiscal year 2010. The act authorizes and directs \$88 million in mandatory spending without further appropriation through the fund. The data presented here are one source of financial data for the San Joaquin program; therefore, the data in this table are a subset of the data presented in tables 8 and 9 for the entire program. Over half of the San Joaquin program activities have been funded through this mandatory spending from the San Joaquin River Restoration Fund.

The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data from the San Joaquin River Restoration Fund, not an exact accounting for the fund. As a result, the data presented in this table may differ from other publicly available data on the program.

Expenditures during a fiscal year may be for the liquidation of obligations incurred in prior years or in the same year; therefore, expended amounts may appear higher than obligations in some cases.

^aObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^bExpended amounts are the actual disbursement of money, otherwise known as outlays.

Table 11: San Joaquin River Restoration Fund Approximate Financial Data by Legal Authority, Fiscal Years 2010-2014

Dollars in thousands			
Legal authority (citation in San Joaquin Settlement and Pub. L. No. 111-11)^a	Legal authority description	Obligated^b	Expended^c
Restoration goal activities			
Settlement Paragraph 11a	Phase 1 Improvements	\$6,343	\$4,228
Settlement Paragraph 11b	Phase 2 Improvements	35	35
Settlement Paragraph 12	Additional Channel or Structural Improvements	55	55
Settlement Paragraphs 13 and 15 ^d	Restoration and Interim Flows	27,402	20,117
Settlement Paragraph 14	Fisheries Reintroduction Activities	1,507	866
Water management goal activities			
Settlement Paragraph 16	Water Management Goal Activities	6,526	5,691
Pub. L. No. 111-11 Section 10201(a)(1)	Friant-Kern and Madera Canal Capacity Restoration Projects	3,852	2,490
Pub. L. No. 111-11 Section 10201(a)(2)	Reverse Flow	118	118
Pub. L. No. 111-11 Section 10202	Part III Financial Assistance	0	0
Other activities			
Pub. L. No. 111-11 Section 10005	Land Acquisition and Disposal Activities	14,771	14,771
Pub. L. No. 111-11 Section 10006	Compliance with Other Applicable Laws	1,644	1,636
--	Administration and Program Management	9,194	8,675
Total		\$71,449	\$58,683

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The San Joaquin River Restoration Settlement Act created the San Joaquin River Restoration Fund which authorizes and directs revenue collections from various sources, including fees from water users. Funds were initially expended from the fund in fiscal year 2010. The act authorizes and directs \$88 million in mandatory spending without further appropriation through the fund. The data presented here are one source of financial data for the San Joaquin program; therefore, the data in this table are a subset of the data presented in tables 8 and 9 for the entire program. Over half of the San Joaquin program activities have been funded through the San Joaquin River Restoration Fund.

The data in this table provide an approximation of the Bureau of Reclamation's (Reclamation) financial data from the San Joaquin River Restoration Fund, not an exact accounting for the fund. As a result, the data presented in this table may differ from other publicly available data on the program.

Some totals do not add due to rounding.

^aThe San Joaquin River Restoration Settlement Act was enacted in 2009 and authorizes and directs federal agencies to implement a settlement of an 18-year lawsuit between, among others, the U.S. Departments of the Interior and Commerce, the Natural Resources Defense Council, and the Friant Water Users Authority, now called the Friant Water Authority—an organization that represents multiple water service contractors that supply agricultural and municipal and industrial water users. The settlement received federal court approval in October 2006. Activities that are to be carried out are specified in paragraphs in the settlement or sections of the act. In this table, some related legal authorities were combined for presentation purposes. Due to differences in how the legal authorities may be combined, the data presented in this table may differ from other publicly available data on the San Joaquin program.

^bObligated amounts are definite commitments that create a legal liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^cExpended amounts are the actual disbursement of money, otherwise known as outlays.

^dReclamation officials could not break out Paragraph 13 expenditures from Paragraph 15 expenditures.

Table 12: San Joaquin Program, Water and Related Resources Account Approximate Financial Data, Fiscal Years 2010-2014

Dollars in thousands

Fiscal year	Requested^a	Obligated^b	Expended^c
2010	-	\$5,020	\$2,410
2011	-	4,997	538
2012	9,000	8,891	3,390
2013	12,000	14,034	4,332
2014	26,000	26,320	14,753
Total	\$47,000	\$59,261	\$25,424

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of Reclamation’s financial data from the Water and Related Resources account toward the San Joaquin program, not an exact accounting. As a result, the data presented in this table may differ from other publicly available data on the program. This table provides data on amounts requested during the federal budgeting process—beginning in fiscal year 2012, Reclamation included in the President’s Budget a request for discretionary spending through the Water and Related Resources account to supplement mandatory spending from the San Joaquin River Restoration Fund; Reclamation used discretionary spending from this account for the San Joaquin program beginning in fiscal year 2010. The data presented here are one source of financial data for the San Joaquin program; therefore, the data in this table is a subset of the data presented in tables 8 and 9 for the entire program. Approximately one-quarter of the San Joaquin program activities have been funded through the Water and Related Resources account.

Some totals do not add due to rounding.

^aRequested amounts represent the annual funding amount for Reclamation included in the President’s budget, which, among other things, requests budget authority for federal programs for the upcoming fiscal year. Reclamation requested discretionary spending for the San Joaquin program beginning in fiscal year 2012 to supplement mandatory spending from the San Joaquin River Restoration Fund.

^bObligated amounts are definite commitments that create a liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^cExpended amounts are the actual disbursement of money, otherwise known as outlays.

Table 13: San Joaquin Program, Water and Related Resources Account Approximate Financial Data by Legal Authority, Fiscal Years 2010-2014

Dollars in thousands				
Legal authority (citation in San Joaquin Settlement and Pub. L. No. 111-11)^a	Legal authority description	Requested^b	Obligated^c	Expended^d
Restoration goal activities				
Settlement Paragraph 11a	Phase 1 Improvements	\$33,000	\$6,538	\$4,360
Settlement Paragraph 11b	Phase 2 Improvements	0	268	268
Settlement Paragraph 12	Additional Channel or Structural Improvements	0	0	0
Settlement Paragraphs 13 and 15 ^e	Restoration and Interim Flows	0	33,910	10,901
Settlement Paragraph 14	Fisheries Reintroduction Activities	0	0	0
Water management goal activities				
Settlement Paragraph 16	Water Management Goal Activities	0	335	335
Pub. L. No. 111-11 Section 10201(a)(1)	Friant-Kern and Madera Canal Capacity Restoration Projects	0	31	31
Pub. L. No. 111-11 Section 10201(a)(2)	Reverse Flow	0	159	159
Pub. L. No. 111-11 Section 10202	Part III Financial Assistance	5,000	10,003	1,352
Other activities				
Pub. L. No. 111-11 Section 10005	Land Acquisition and Disposal Activities	0	7,459	7,459
Pub. L. No. 111-11 Section 10006	Compliance with Other Applicable Laws	0	0	0
--	Administration and Program Management	0	559	559
--	Unidentified legal authority	9,000 ^f	0	0
Total		\$47,000	\$59,261	\$25,424

Source: GAO analysis of Bureau of Reclamation data. / GAO-15-468R

Notes: The data in this table provide an approximation of Reclamation's financial data from the Water and Related Resources account toward the San Joaquin program, not an exact accounting. As a result, the data presented in this table may differ from other publicly available data on the program. This table provides data on amounts requested during the federal budgeting process—beginning in fiscal year 2012, Reclamation included in the President's Budget a request for discretionary spending through the Water and Related Resources account to supplement mandatory spending from the San Joaquin River Restoration Fund; Reclamation used discretionary spending from this account for the San Joaquin program beginning in fiscal year 2010. The data presented here are one source of financial data for the San Joaquin program; therefore, the data in this table is a subset of the data presented in tables 8 and 9 for the entire program. Approximately one-quarter of the San Joaquin program activities have been funded through the Water and Related Resources account.

Some totals do not add due to rounding.

^aThe San Joaquin River Restoration Settlement Act was enacted in 2009 and authorizes and directs federal agencies to implement a settlement of an 18-year lawsuit between, among others, the U.S. Departments of the Interior and Commerce, the Natural Resources Defense Council, and the Friant Water Users Authority, now called the Friant Water Authority—an organization that represents multiple water service contractors that supply agricultural and municipal and industrial water users. The settlement

received federal court approval in October 2006. Activities that are to be carried out are specified in paragraphs in the settlement or sections of the act. In this table, some related legal authorities were combined for presentation purposes. Due to differences in how the legal authorities may be combined, the data presented in this table may differ from other publicly available data on the San Joaquin program.

^bRequested amounts represent the annual funding amount for Reclamation included in the President's budget, which, among other things, requests budget authority for federal programs for the upcoming fiscal year. Reclamation requested discretionary spending for the San Joaquin program beginning in fiscal year 2012 to supplement mandatory spending from the San Joaquin River Restoration Fund.

^cObligated amounts are definite commitments that create a liability of the government for the payment of goods and services. Amounts are net of recoveries from prior year obligations.

^dExpended amounts are the actual disbursement of money, otherwise known as outlays.

^eReclamation officials could not break out Paragraph 13 expenditures from Paragraph 15 expenditures.

^fDue to changes in financial systems during the early years of the San Joaquin program, Reclamation was not able to readily provide some data broken out by legal authority for fiscal years 2010 through 2013. These data were included under several legal authorities and could not be broken out according to this list of legal authorities. Such data, therefore, were included under this category. In particular, Reclamation was able to provide requested data by legal authority for fiscal years 2013 and 2014 but not for fiscal years 2010 through 2012.

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