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The Honorable John Kennedy
Chair
The Honorable Patty Murray
Ranking Member
Subcommittee on Energy and Water Development
Committee on Appropriations
United States Senate

The Honorable Chuck Fleischmann
Chairman
The Honorable Marcy Kaptur
Ranking Member
Subcommittee on Energy and Water Development and Related Agencies
Committee on Appropriations
House of Representatives

Future-Years Energy Program: DOE Should Complete Required Reporting to Help Ensure Transparency in Spending

The U.S. Department of Energy (DOE) relies on its subagencies and program offices to carry out its mission of ensuring U.S. security and prosperity by addressing energy, environmental, and nuclear challenges through science and technology solutions. As part of the President's budgeting process, DOE, in close coordination with the Office of Management and Budget (OMB), prepares an annual budget request outlining the department's requested spending levels for the current budget year and submits it to OMB for inclusion in the President's budget.¹ Separately, DOE provides Congress with a budget justification for its requested spending levels that typically includes greater detail than its submission for the President's budget. Since fiscal year 2023, DOE has requested and received an annual budget of about \$50 billion.

In 2011, Congress directed the Secretary of Energy to submit a forward-looking energy program—the future-years energy program (FYEP)—with DOE's annual budget justifications, beginning with the fiscal year 2014 budget submission to Congress and for each subsequent fiscal year.² The law establishing the FYEP requirement specifies elements that should be reported, including the estimated expenditures and proposed appropriations necessary to support DOE's programs, projects, and activities during the 5 fiscal year period covered by the

¹The Office of Management and Budget within the Executive Office of the President is charged with broad oversight, supervision, and responsibility for coordinating and formulating a consolidated budget submission. GAO, *A Glossary of Terms Used in the Federal Budget Process* (Supersedes AFMD-2.1.1), GAO-05-734SP (Washington, D.C.: Sept. 1, 2005).

²Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, div. B, tit. III, § 304, 125 Stat. 786, 876 (2011) (codified at 42 U.S.C. § 7279a).

FYEP. Other federal entities—including DOE’s Office of Environmental Management (EM), the National Nuclear Security Administration (NNSA), and the U.S. Department of Homeland Security (DHS)—have similar future-years’ budget reporting requirements.³ DOE’s annual budget submissions to Congress include information on EM and NNSA along with DOE’s other subagencies, but EM and NNSA also submit future-years reports in response to their own future-years’ budget reporting requirements. DOE delayed reporting on some elements of the FYEP until its fiscal year 2023 budget justification, 9 years after it was first required to submit a FYEP with its fiscal year 2014 budget submission to Congress.

The House and Senate Appropriations Committee reports accompanying the Energy and Water Development appropriations bills for fiscal year 2024 directed us to review the interagency actions causing DOE’s delayed implementation of the FYEP requirement.⁴ Our report examines the extent to which DOE’s reported budget information met the FYEP requirements and explores the reasons for DOE’s delayed submissions. In an enclosure, we also include information about the types of future-years program information reported by three other federal entities that report to Congress on future-years programs.

To examine the extent to which DOE’s reported budget information met the FYEP requirements, we reviewed relevant statutes and reviewed public DOE budget justification documents for fiscal years 2014 to 2026. We then compared information in DOE’s budget documents with the FYEP reporting requirements. To do so, one analyst reviewed information in the budget documents to determine whether the information met the FYEP requirements. A second analyst reviewed the first analyst’s determinations and the two came to a consensus on whether the requirements had been met. In determining whether DOE reported budget information met the FYEP requirements for its subagencies and program offices, we use the term “some” to indicate fewer than half of the subagencies and program offices and “most” to indicate more than half but fewer than all subagencies and program offices. We also reviewed relevant DOE orders; DOE policy and strategy documents; and OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*.⁵ We requested interviews with DOE and OMB officials. DOE officials met with us but did not provide substantive responses to our questions. Both DOE and OMB subsequently provided written responses to questions we posed.

To describe the types of future-years program information reported by other selected federal entities, we conducted online legal searches of two Lexis+ databases to find federal entities with statutory reporting requirements for future-years’ budget estimates.⁶ This initial search yielded 64 results for six federal entities in addition to DOE.⁷ We augmented the legal database search

³See 50 U.S.C. §§ 2582a, 2453; 6 U.S.C. § 454. The U.S. Department of Defense, the Office of the Director of National Intelligence, and the U.S. Coast Guard also have statutory future-years budget reporting requirements with varying requirements. See 10 U.S.C. § 221, 50 U.S.C. § 3103, 14 U.S.C. § 5102. We did not include these federal entities in the scope of our review.

⁴See S. Rep. No. 118-72, H.R. Rep. No. 118-126. See also Pub. L. No. 112-74, div. B, tit. III, § 304, 125 Stat. 786, 876 (2011) (codified at 42 U.S.C. § 7279a).

⁵We reviewed the OMB Circular A-11 that OMB sent to the head of executive departments on July 25, 2024. As of May 16, 2025, this circular was no longer available on OMB’s website.

⁶Specifically, we searched the “United States Code Service” and “USCS - Public Laws,” for the term “future-years” in conjunction with either “program” or “plan,” among other search parameters.

⁷The six entities were EM, NNSA, the Coast Guard, the Department of Defense, DHS, and the Office of the Director of National Intelligence.

with a general search, which did not yield additional results. We selected three of the six federal entities based on whether the statutory requirements covered all or most of the entity's program and offices as well as whether the data were unclassified and publicly accessible. We then reviewed the relevant statutes and budget documents for the selected entities (EM, NNSA, and DHS) and summarized key elements of those entities' future-years reports.

We conducted this performance audit from June 2024 to July 2025 in accordance with generally accepted government auditing standards.⁸ 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.

DOE Has Not Fully Complied with Reporting Requirements, Has Not Explained Why, and Does Not Have a Plan or Budget Process in Place for the FYEP

DOE has not fully complied with its FYEP reporting requirements and has not explained why it has not done so. Furthermore, DOE did not issue a finalized strategic plan for fiscal years 2022 through 2026 or implement budgeting processes to inform its FYEP estimates and reports for fiscal years 2014 through 2025.

DOE Has Not Fully Complied with Future-Years Energy Program Reporting Requirements and Has Not Explained Why

DOE Order 130.1A directs DOE to prepare a budget request that provides estimated expenditures and proposed appropriations in the fiscal year for which the budget is sent to OMB and Congress and the 4 subsequent fiscal years. The DOE budget request must also be consistent with the specific statutory reporting requirements for a future-years energy program.⁹ However, DOE has not fully complied with its FYEP reporting requirements to submit the FYEP to Congress starting in fiscal year 2014. Specifically, DOE's FYEP reporting has been incomplete and inconsistent.

DOE began reporting on some elements of the FYEP in its fiscal year 2023 budget justification, 9 years after the law required DOE to begin submitting the FYEP to Congress. But DOE has not reported an agencywide FYEP that includes information on how outyear estimates align with prioritized program and budgetary guidance and the administration's policies and projections, as required by statute.¹⁰ Further, DOE has not reported on other FYEP requirements in its budget justification documents, such as the requirement to include a description of anticipated workload

⁸During this time frame, 7 months was spent attempting to obtain information from DOE on processes used to develop DOE's FYEP, factors contributing to delayed reporting, and strategic planning and budgeting issues.

⁹See DOE, Budget Planning, Formulation, Execution and Departmental Performance Management, DOE Order 130.1A Chg. 1 (LtdChg) (Washington, D.C.: Dec. 18, 2024). The law requires DOE to begin submitting a FYEP with its annual budget justification submission to Congress in fiscal year 2014 and every subsequent fiscal year. 42 U.S.C. § 7279a.

¹⁰Prior to fiscal year 2023, DOE included outyear estimates that could in part satisfy some of the FYEP requirements but did not refer to the FYEP in those earlier budget submissions to Congress.

requirements for each DOE national laboratory during the 5 fiscal year period covered by the FYEP.¹¹

In addition, DOE's FYEP reporting was inconsistent for fiscal years 2023 through 2025 and across offices. For example, DOE included FYEP information for the Office of Energy Efficiency and Renewable Energy in the fiscal year 2023 and fiscal year 2025 budget submissions but not in the fiscal year 2024 budget submission. In addition, the level of detail included in each DOE budget justification varies, with DOE including information on estimated expenditures for programs, projects, and activities for some but not all subagencies and offices in its budget documents. Moreover, DOE's fiscal year 2026 budget justification, released in May 2025, did not include any elements of the FYEP or outyear information for 4 future years, as required. Table 1 summarizes the extent to which information provided in DOE's fiscal year 2025 budget submissions to Congress addressed FYEP reporting requirements.

Table 1: Summary of Extent to Which the U.S. Department of Energy (DOE) Addressed Future-Years Energy Program (FYEP) Reporting Requirements in Fiscal Year 2025 Budget Documents

Statutory reporting element	Extent to which element is addressed in budget documents	Explanations and observations
Expenditures/estimated future costs. Estimated expenditures and proposed appropriations in budget year and no less than 4 succeeding fiscal years. 42 U.S.C. § 7279a(a)	partially addressed	DOE included estimated expenditures for the current budget year and 4 succeeding fiscal years for most but not all subagencies and offices in budget documents.
Programs, projects, and activities. Estimated expenditures and proposed appropriations necessary to support programs, projects, and activities with detailed information comparable to the President's budget. 42 U.S.C. § 7279a(b)(1)	partially addressed	DOE included information on estimated expenditures for programs, projects, and activities for some but not all subagencies and offices in budget documents.
High-level priorities. Estimated expenditures and proposed appropriations are shaped by high-level, prioritized program and budgetary guidance that is consistent with the administration's policies and outyear budget projections. 42 U.S.C. § 7279a(b)(2)	not addressed	DOE did not include information on whether or how high-level, prioritized program and budgetary guidance were used to develop the outyear budget projections.
DOE leadership review. DOE senior leadership reviews estimated expenditures and proposed appropriations to ensure FYEP is consistent and congruent with previously established program and budgetary guidance. 42 U.S.C. § 7279a(b)(2)	not addressed	DOE did not indicate whether senior leadership ensured that estimated expenditures and proposed appropriations are consistent and congruent with previously established program and budgetary guidance.

¹¹Some DOE entities—EM and NNSA—have their own specific future-years reporting requirements. See 50 U.S.C. §§ 2582a, 2453. According to our review, both entities include more robust information in DOE's FYEP reporting than other DOE entities. For example, in its fiscal year 2025 budget justification, EM included a description of the anticipated workload requirements for seven national laboratories.

Statutory reporting element	Extent to which element is addressed in budget documents	Explanations and observations
National laboratories. Report includes a description of the anticipated workload requirements for each DOE national laboratory during the 5-fiscal year period. 42 U.S.C. § 7279a(b)(3)	not addressed	DOE did not include a description of anticipated workload requirements for each national laboratory during the 5-fiscal-year period required for the FYEP in budget documents.
Consistency in budgeting. The FYEP should reflect estimated expenditures and proposed appropriations in the President's budget; budget amounts, estimates, proposed appropriations should be consistent with the President's budget. 42 U.S.C. § 7279a(a), (c)	partially addressed	DOE's outyear FYEP estimates in justifications were consistent with reporting in the President's budget for most but not all subagencies, offices, programs, and accounts. ^a

Legend:

● = Reporting element is partially addressed.

○ = Reporting element is not addressed.

Source: GAO analysis of DOE fiscal year 2025 budget documents and legal requirements. | GAO-25-107646

Note: Reporting elements are based on statutory requirements in section 304 of division B of the Consolidated Appropriations Act, 2012. Pub. L. No. 112-74, div. B, tit. III, § 304, 125 Stat. 786, 876 (2011) (codified at 42 U.S.C. § 7279a). The reporting elements in the table do not include the requirement for DOE to submit a FYEP with its annual budget justification submission to Congress beginning in fiscal year 2014 and in each subsequent year. 42 U.S.C. § 7279a. DOE began reporting on some elements of the FYEP in its fiscal year 2023 budget justification. In the explanation and observation descriptions, "some" subagencies and offices indicates fewer than half, and "most" subagencies and offices indicates more than half but not all subagencies and offices. DOE's fiscal year 2026 budget justification, released in May 2025, did not include any elements of the FYEP or outyear information for 4 future years, as required.

^aThe Bonneville Power Administration Fund, the Title 17 Innovative Technology Loan Guarantee Program, and the Environmental and Other Defense Activities line items in the President's budget had estimates that were not consistent with the FYEP estimates in DOE's budget justifications. See Office of Management and Budget, *Analytical Perspectives, Budget of the U.S. Government, Fiscal Year 2025*, Table 26-1, Federal Budget by Agency and Account, FY2025 President's Budget Policy (Washington D.C.: Mar. 11, 2024). Four subagencies also had outyear information in the President's budget but not in the justifications. DOE officials declined to provide additional budget information, citing its predecisional nature, so we were unable to determine whether DOE has an explanation for these inconsistencies.

When we asked what factors have led to incomplete and inconsistent FYEP reporting, DOE did not identify any impediments to fulfilling its reporting obligations. In addition, DOE's budget submissions that we reviewed did not contain information about what factors led to incomplete and inconsistent reporting. When asked how interagency review or consultation with OMB has affected DOE's efforts to meet the FYEP reporting requirements, DOE officials told us that the department follows OMB Circular A-11 for budget related materials. However, the officials did not provide any information on DOE's own budgetary process, citing a need to clear information with OMB. OMB officials declined to provide information on DOE's and OMB's processes for gathering and submitting budget information, including on the FYEP, noting that engagements between the agencies on budgetary matters are part of the deliberative budget formulation process.¹²

¹²We previously reported on NNSA's and EM's future-years reporting requirements and were able to obtain information on those entities' budgeting processes. GAO, *Modernizing the Nuclear Security Enterprise: NNSA Increased Its Budget Estimates, but Estimates for Key Stockpile and Infrastructure Programs Need Improvement*, GAO-15-499 (Washington, D.C.: Aug. 6, 2015); *National Nuclear Security Administration: Action Needed to Address Affordability of Nuclear Modernization Programs*, GAO-17-341 (Washington, D.C.: Apr. 26, 2017); and *Department of Energy: Program-Wide Strategy and Better Reporting Needed to Address Growing Environmental Cleanup Liability*, GAO-19-28 (Washington, D.C.: Jan. 29, 2019). According to DOE officials, DOE is covered by the Natural Resources

The FYEP information DOE has provided in its annual budget submissions does not fully meet the requirements of the law, and DOE and OMB have not submitted to Congress additional FYEP information to support what is in public budget documents. Without complete FYEP information, DOE may not have the information it needs to monitor and evaluate funding. Further, the absence of complete information hinders Congress's ability to perform oversight and evaluate federal funding. According to DOE officials, Congress has enforced budgetary consequences on DOE for what it sees as the department's failure to comply with the reporting requirements. Specifically, in prior Consolidated Appropriations Acts, Congress included budgetary consequences for DOE's failure to provide a plan to Congress on how the department will meet the FYEP reporting requirements—a cap on certain obligations of 95 percent of the budgeted amount in fiscal year 2022 and 75 percent in fiscal year 2023.¹³ Finally, more complete and consistent FYEP reporting will help ensure that future-year plans for DOE's approximately \$50 billion budget are transparent in terms of how they align with the priorities of the administration.

DOE Did Not Issue a Strategic Plan or Have Budgeting Processes in Place for Future-Years Energy Program Spending

In addition to incomplete and inconsistent FYEP reporting, DOE did not have a finalized strategic plan or implement budgeting processes to develop its FYEP estimates and reports. The Government Performance and Results Act of 1993, as amended, requires executive agencies to complete strategic plans in which they define their missions, establish goals, and identify the strategies that will be needed to achieve those goals, among other requirements.¹⁴ DOE did not finalize and issue a strategic plan for 2022 through 2026, as required.¹⁵ In May 2025, DOE officials provided us with a link to a document that they refer to as a strategic framework.¹⁶ The framework states that it outlines the strategic goals that informed departmental activities over the prior 4 years. However, the framework does not outline how the strategic goals informed the department's budget submissions in those years. Further, the

branch within the Resource Management Offices at OMB, a different branch than the National Security branch that covers NNSA.

¹³See Explanatory Statement Submitted by Mr. Leahy, Chair of the Senate Committee on Appropriations, Regarding H.R. 2617, Consolidated Appropriations Act, 2023, 168 Cong. Rec. S8347 (Dec. 20, 2022), incorporated in Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, 136 Stat. 4459, 4462 (2022) ("The Department may not obligate more than 75 percent of amounts provided to the Office of the Secretary until the Department briefs the Committees on options for ways to provide future-years energy program information."); Explanatory Statement Submitted by Ms. DeLauro, Chair of the House Committee on Appropriations, Regarding House Amendment to the Senate Amendment to H.R. 2471, Consolidated Appropriations Act, 2023, 168 Cong. Rec. H2240-41 (Mar. 9, 2022), incorporated in Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 136 Stat. 49, 51 ("The Department may not obligate more than 95 percent of amounts provided to the Chief Financial Officer until the Department provides to the Committees a briefing on a plan to become fully compliant with this FYEP requirement."). According to DOE officials, Congress enforced these budgetary consequences in fiscal years 2022 and 2023.

¹⁴Pub. L. No. 103-62, § 3, 107 Stat. 285, 286 (codified at 5 U.S.C. § 306).

¹⁵In January 2025, DOE officials told us that the department had a draft strategic plan for 2022 through 2026 but did not provide an estimated date for finalizing it.

¹⁶DOE provided no additional information about the framework document. The document does not have a cover page or publication date, and DOE did not respond to our question as to whether or when it was finalized.

framework does not state whether these goals were used to develop the department's FYEP or address FYEP-related priorities in those years.¹⁷

Consistent with the requirements of OMB Circular A-11 issued in 2024, agencies must integrate performance goals and strategic planning into their budget submissions.¹⁸ Without a finalized and up-to-date strategic plan, it is unclear whether DOE integrated performance goals and strategic planning into its FYEP or how outyear estimates align with prioritized program and budgetary guidance and the administration's policies and projections, as required. As the current administration sets priorities for DOE, developing and issuing a strategic plan that outlines its priorities for the upcoming years and how funding requests are aligned with those priorities would help ensure funding meets the goals of the administration. Without a plan that articulates DOE's goals, DOE and Congress cannot assess the extent to which its billions of dollars in investments in energy programs will yield the intended results.

Additionally, DOE has not implemented a planning, programming, budgeting, and execution (PPBE) process to develop FYEP estimates and reports.¹⁹ DOE Order 130.1A states that DOE should incorporate applicable best practices of PPBE in the budget formulation process. However, while several DOE policy documents mention using a PPBE process to improve outcomes of long-term initiatives, such as FYEP, DOE has not yet implemented this process. According to a DOE guidance document, DOE plans to use the results of the PPBE process to develop DOE's FYEP in the future.²⁰ According to DOE officials, in recent years, the department has provided inflation-based outyear estimates for FYEP. DOE officials told us that under the previous administration, the department was working to formalize a PPBE process to develop policy-informed outyear budgets and improve its internal budget planning efforts. DOE officials told us the department is continuing to work with programs to implement a PPBE process in a manner consistent with available resources. However, the officials did not provide information about when and how DOE would finalize the process. Finalizing and implementing a PPBE process would help DOE develop and submit its FYEP as required by law and ensure the department is allocating its approximately \$50 billion budget effectively to achieve its strategic goals.

Conclusions

DOE began reporting some but not all required elements of its annual FYEP in 2023 but has yet to submit a complete and consistent FYEP to Congress, as required by law. In addition, DOE's fiscal year 2026 budget justification did not include any elements of the FYEP or outyear information for 4 future years. Further, DOE has not identified any factors affecting its ability to report on unmet requirements in a timely manner. Finally, DOE did not issue a finalized strategic plan or implement a PPBE process to develop its FYEP estimates and reports. Implementing this process and finalizing a strategic plan that articulates the department's priorities for the

¹⁷One of the strategic objectives in the framework is to use taxpayer funds efficiently and effectively and improve visibility into how funds are being used, noting that enhancing visibility and transparency is an important tool for strengthening funds management and resource efficiency.

¹⁸OMB Circular A-11, *Preparation, Submission, and Execution of the Budget* (Washington, D.C.: July 2024).

¹⁹Some DOE subagencies have implemented and follow a PPBE process. See enclosure I for information on EM's and NNSA's PPBE processes.

²⁰DOE Office of the Chief Financial Officer, *DOE Program and Functional Offices Evaluation/Evidence-Building Activities, Learning Agenda, FY 2025 Evaluation Plan, and Capacity Assessment* (March 2024).

coming years would help DOE develop its FYEP estimates and ensure they are aligned with the administration's energy priorities. In doing so, DOE could be better positioned to provide complete and consistent FYEP reporting and submissions to Congress, as required. This could help ensure transparency in the department's approximately \$50 billion budget.

Recommendations for Executive Action

We are making the following three recommendations to DOE:

The Secretary of Energy should provide complete information that addresses all legal requirements as part of DOE's FYEP submission to Congress and should identify and report on any factors affecting the department's ability to report on unmet requirements.
(Recommendation 1)

The Secretary of Energy should develop and issue a strategic plan that outlines the department's priorities for the following 4 years and informs the development of DOE's FYEP.
(Recommendation 2)

The Secretary of Energy should formalize and implement a PPBE process to develop DOE's FYEP. (Recommendation 3)

Agency Comments and Our Evaluation

We provided a draft of this report for review and comment to the U.S. Department of Energy and the Office of Management and Budget. In its written comments, reproduced in Enclosure 2, DOE neither agreed nor disagreed with our recommendations. OMB did not provide any comments on the report.

In response to our first recommendation that the Secretary of Energy provide complete information to address all legal requirements in DOE's future-years energy program submission to Congress, DOE stated that it develops information for inclusion in the President's Budget Request to Congress consistent with current guidance from the Executive Office of the President. However, we continue to believe that submitting complete FYEP information would help ensure DOE has the information it needs to monitor and evaluate funding and assist Congress in performing oversight and evaluating federal funding.

In response to our second and third recommendations that the Secretary of Energy develop and issue a strategic plan that outlines the department's priorities for the following 4 years and formalize and implement a PPBE process, DOE stated that it plans to complete a strategic plan and implement its revised PPBE process for the fiscal year 2027 budget cycle. DOE expects to do so by December 2025.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Energy, and the Director of the Office of Management and Budget. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at ruscof@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report.

//SIGNED//

Frank Rusco
Director, Natural Resources and Environment
Enclosures – 2

Enclosure I: Types of Future-Years Program Information Reported by Selected Federal Entities

The U.S. Department of Energy's Office of Environmental Management and National Nuclear Security Administration, and the U.S. Department of Homeland Security have reported future-years program information in their budget justifications and other documents submitted to Congress to comply with various statutory requirements.²¹ We have previously reported on each of these future-years programs and made recommendations to these agencies. The U.S. Department of Homeland Security and the National Nuclear Security Administration implemented all of the recommendations, and the Office of Environmental Management implemented one of two relevant recommendations.²²

In the future-years program documents we reviewed, these entities included a range of information pertinent to their future-years programs in their respective submissions to Congress, as applicable. Information included (1) four future years of budget estimates for relevant subagencies; (2) information on program priorities; (3) a description of work activities to support a future-years program; and (4) use of a planning, programming, budgeting, and evaluation process to help estimate future costs. Detailed descriptions of these entities' reporting in these four areas are presented in tables 2, 3, and 4.

²¹Reporting requirements differ by entity based on statutory requirements, but all require at least four future-year budget projections beyond the current budget fiscal year. These reporting requirements are in addition to the future-years information that is required for the President's budget submissions to Congress. See 31 U.S.C. § 1105(a)(5).

²²GAO, *Homeland Security Acquisitions: DHS Could Better Manage Its Portfolio to Address Funding Gaps and Improve Communications with Congress*, GAO-14-332 (Washington, D.C.: Apr. 17, 2014); *Homeland Security Acquisitions: DHS Has Strengthened Management, but Execution and Affordability Concerns Endure*, GAO-16-338SP (Washington, D.C.: Mar. 31, 2016); *Modernizing the Nuclear Security Enterprise: NNSA Increased Its Budget Estimates, but Estimates for Key Stockpile and Infrastructure Programs Need Improvement*, GAO-15-499 (Washington, D.C.: Aug. 6, 2015); *National Nuclear Security Administration: Action Needed to Address Affordability of Nuclear Modernization Programs*, GAO-17-341 (Washington, D.C.: Apr. 26, 2017); and *Department of Energy: Program-Wide Strategy and Better Reporting Needed to Address Growing Environmental Cleanup Liability*, GAO-19-28 (Washington, D.C.: Jan. 29, 2019). For more information about these recommendations, see tables 2, 3, and 4.

Table 2: Types of Future-Years Program Information Reported by the U.S. Department of Energy’s Office of Environmental Management (EM) for Fiscal Year 2017

Statutory reporting requirement and entity reporting mechanism	4 years of budget estimates	Program priorities	Description of work activities	Use of planning, budgeting, execution, and evaluation (PBEE) process
50 U.S.C. § 2582a. The Secretary of Energy is required to submit to Congress an annual future-years defense environmental cleanup plan alongside the President’s budget submission. ^a In 2012 and 2017, EM reported this information in the <i>Future-Years Defense Environmental Management Plan</i> (FYDEMP). ^b EM has not submitted a plan since 2017.	Not included EM did not provide 4 future years of budget estimates in its 2017 plan but instead provided low- and high-range aggregate life-cycle cost planning estimates for EM’s 15 sites and support offices through 2070. ^c	Included The 2017 plan provided a list of seven cleanup activities prioritized according to EM’s goal of reducing risk of exposure to radioactive waste. ^d	Included The 2017 plan provided high-level descriptions of projects and activities relating to defense environmental cleanup by site and program for the 4 future years from fiscal year 2019 through fiscal year 2022. ^e	Included PBEE is used to support future-years reporting. The evaluation phase involves annual program reviews of all EM sites and covers progress for the prior year relative to that year’s planned accomplishments, cost, and schedule performance. The reviews also address plans for the current or upcoming year and any barriers to success. The results of these reviews are used to inform the following year’s updates to life-cycle estimates and EM’s strategic plan. ^f During the PBEE planning phase, EM uses its seven prioritized activities to develop its work scope, which in turn helps EM develop life-cycle estimates.

Source: GAO analysis of U.S. Department of Energy (DOE) EM budget and policy documents. | GAO-25-107646

^aThe Secretary of Energy is required to annually submit to Congress at or around the same time that the President’s budget is submitted to Congress a future-years defense environmental cleanup plan that (1) reflects the estimated expenditures and proposed appropriations included in that budget for DOE for defense environmental cleanup and (2) covers a period that includes the fiscal year for which that budget is submitted and not less than the 4 succeeding fiscal years. 50 U.S.C. § 2582a.

^bGAO, *Department of Energy: Program-Wide Strategy and Better Reporting Needed to Address Growing Environmental Cleanup Liability*, GAO-19-28 (Washington, D.C.: Jan. 29, 2019). As of May 2025, the 2012 and 2017 FYDEMPs were not publicly available.

^cLife-cycle costs are the total of direct, indirect, recurring, nonrecurring, and other costs incurred or estimated to be incurred in the design, development, production, operation, maintenance, support, and final disposition of a system over its anticipated useful life span. DOE EM, *U.S. Department of Energy Office of Environmental Management Cost Estimate Development Handbook*, Revision (2) (Sept. 29, 2023). Federal life-cycle cost estimates, which include site outyear estimates as published in the FYDEMP, involve scope, cost, and schedule profiles for the work activities required to complete the EM mission at a site in the future. “Low” and “high” cost and schedule ranges are based on 50-percent and 80-percent confidence levels, respectively. They are estimated this way because EM’s activities are often decades away from completion, and significant regulatory decisions and other uncertainties may remain. However, outyear estimates are defined by an understanding of the scope that is as detailed as possible. DOE EM, *Environmental Management Program Management Protocol* (Washington, D.C.: Oct. 30, 2020).

^dThis list is identical to that found in EM’s 2012 plan, absent small language modifications. The same list has been used for decades to apply to EM’s work scope and is frequently referenced in EM policy and guidance documents.

^eWe previously found that EM’s fiscal year 2017 FYDEMP included little of the information required by law. For example, EM’s 2017 plan did not contain a detailed description of the cleanup activities to be carried out during the period specified by the plan, the activities’ estimated costs or appropriations necessary to support them, or a description of the milestones that are at risk of not being met. Further, the plan was not submitted to Congress annually, as required. 50 U.S.C. § 2582a(a). We recommended that EM submit its FYDEMP and include all mandated requirements. See GAO-19-28. To address our recommendation, EM provided Congress with a summary of its fiscal year 2022 environmental liability. Beginning in 2020 and annually through 2024, EM published a Strategic Vision document for the next 10 years that incorporates information on sites’ milestones for accomplishing work that remains to be done. However, as of March 2025, EM had not addressed our recommendation for it to report on funding needed to meet all scheduled milestones called for in compliance agreements.

^fIn addition to publishing future key regulatory milestone dates, EM’s most recent strategic plan also considers future-years’ work activity scope and priorities for cleanup projects at EM sites and documents both achieved and planned accomplishments. DOE EM, *EM Strategic Vision: 2024–2034*.

Table 3: Types of Future-Years Program Information Reported by the National Nuclear Security Administration (NNSA) for Fiscal Year 2025

Statutory reporting requirement and entity reporting mechanism	4 years of budget estimates	Program priorities	Description of work activities	Use of planning, programming, budgeting, and evaluation (PPBE) process
<p>50 U.S.C. § 2453.</p> <p>The NNSA Administrator is required to annually submit a Future Years Nuclear Security Program (FYNSP) report to Congress that covers estimated expenditures and proposed appropriations for a 5-fiscal year period.</p> <p>To address its FYNSP requirements, NNSA has included a FYNSP report in its budget justifications annually since 2005.^a</p>	<p>Included</p> <p>In recent FYNSP reports, NNSA included budget estimates and information for all four of its budgetary accounts for the next 4 years.^b</p>	<p>Included</p> <p>For fiscal years 2019 to 2025, NNSA's budget justifications had information on high-level priorities and work scope for FYNSP, which aligns with the strategies, plans, and goals of several agency planning documents.^c</p>	<p>Not included</p> <p>None outside of those discussed as part of the priorities section.</p>	<p>Included</p> <p>PPBE is used to support FYNSP reporting. According to an NNSA policy document, NNSA's PPBE process seeks to align available program resources with priorities to attain a balanced, integrated, executable FYNSP, with staff prioritizing and estimating funding required for FYNSP.^d For example, the PPBE process holds NNSA leadership responsible for making formal funding decisions to develop the FYNSP and its supporting statistical tables.</p>
<p>50 U.S.C. § 2523.</p> <p>In addition to FYNSP requirements, the NNSA Administrator is required to develop and annually update a plan for the stewardship, management, and certification of the nation's nuclear weapons stockpile and provide to Congress a report on the plan annually.^e</p> <p>NNSA's <i>Fiscal Year 2025 Stockpile and Stewardship Management Plan</i> summary includes additional FYNSP details for NNSA's weapons programs and activities beyond those found in NNSA's budget justifications.^f</p>	<p>Included</p> <p>NNSA's <i>Fiscal Year 2025 Stockpile and Stewardship Management Plan</i> summary includes 4 future years of budget estimates and the current year for the nine NNSA weapons activities addressed by the summary.^g It also includes total projected spending for the entire budget account relevant to these programs and activities.^h</p>	<p>Included</p> <p>NNSA's plan summary includes key management milestones to accomplish the priorities of sustaining and modernizing the nuclear stockpile, modernizing numerous production capabilities, and carrying out multiple other activities.ⁱ</p>	<p>Included</p> <p>NNSA's plan summary includes an overview of the FYNSP budget request and a description of the activities, programs, efforts, and infrastructure supported by the request.^j</p>	<p>Included</p> <p>Same PPBE process as above.</p>

Source: GAO analysis of NNSA budget and policy documents. | GAO-25-107646

^aSee for example, U.S. Department of Energy, *Fiscal Year 2025 Congressional Justification, National Nuclear Security Administration* (March 2024).

^bFor fiscal years 2023 through 2025, FYNSP program and budget estimates were consistent with the amounts proposed for programs, projects, and activities included in the President's budget for those fiscal years, as required. 50 U.S.C. § 2453(c).

^cNNSA has used several strategic planning documents, including one from the U.S. Department of Defense and several of NNSA's own documents, to inform and support NNSA's FYNSP priorities. These priorities include (1) modernizing the U.S. nuclear stockpile and infrastructure, (2) using science and scientific tools to support strategic decisions and the certification of the stockpile, and (3) attaining nuclear nonproliferation goals.

^dNNSA, *NNSA Policy Document 130.1D, Planning, Programming, Budgeting, and Evaluation (PPBE) Process*, (Jan. 3, 2025).

^eBeginning in 1998, NNSA has submitted a detailed report or a plan summary of the *Stockpile and Stewardship Management Plan* annually to Congress, except for in 2012. NNSA has developed these reports in response to the statutory requirement that the NNSA Administrator submit to congressional defense committees a detailed report on the plan in odd-numbered years and summaries of the plan in even-numbered years. 50 U.S.C. § 2523(a). For the purposes of our analysis, we reviewed the Fiscal Year 2025 Biennial Plan Summary, which had the same level of detail regarding NNSA's FYNSP reporting on budget estimates, milestones, and program descriptions as the fiscal year 2024 detailed report on the plan. See NNSA, *Fiscal Year 2025 Stockpile Stewardship and Management Plan—Biennial Plan Summary, Report to Congress*, (September 2024).

^fNNSA, *Fiscal Year 2025 Stockpile Stewardship and Management Plan—Biennial Plan Summary, Report to Congress*, (September 2024). Reporting on the *Stockpile Stewardship and Management Plan* is NNSA's formal means for communicating to Congress the status of certain activities and long-range plans and budget estimates for sustaining the stockpile and modernizing the nuclear security enterprise.

^gThe following four weapons activities have granular breakouts of FYNSP budget estimates into five to six subcategories per activity: Stockpile Management; Production Modernization; Stockpile Research, Technology, and Engineering; and Infrastructure and Operations. The other five activities only have a top-line estimate.

^hIn fiscal year 2025, the programs and activities discussed in the *Stockpile Stewardship and Management Plan* summary made up about 80 percent of NNSA's budget.

ⁱIn the fiscal year 2025 plan summary, the FYNSP 5-year time frame is placed on a 25-year milestone timeline that includes estimated delivery dates of certain warheads, transitions to the next phase for various NNSA construction projects, and deadlines for uranium enrichment.

^jWe have previously reported on NNSA's FYNSP and made multiple recommendations to NNSA. For example, we recommended that NNSA improve transparency in future budget materials so that they are more useful to Congress. GAO, *Modernizing the Nuclear Security Enterprise: NNSA Increased Its Budget Estimates, but Estimates for Key Stockpile and Infrastructure Programs Need Improvement*, GAO-15-499 (Washington, D.C.: Aug. 6, 2015). We also recommended NNSA put forth more credible stockpile modernization plans by aligning estimates of modernization funding with potential future budgets. GAO, *National Nuclear Security Administration: Action Needed to Address Affordability of Nuclear Modernization Programs*, GAO-17-341 (Washington, D.C.: Apr. 26, 2017). NNSA has since implemented all recommendations associated with these reports.

Table 4: Types of Future-Years Program Information Reported by the U.S. Department of Homeland Security (DHS) for Fiscal Year 2025

Statutory reporting requirement and entity reporting mechanism	4 years of budget estimates	Program priorities	Description of work activities	Use of planning, programming, budgeting, and execution (PPBE) process
6 U.S.C. § 454. DHS is required to submit an annual Future Years Homeland Security Program (FYHSP) report to Congress alongside the President's budget submission to Congress. ^a With the exception of fiscal years 2010 and 2011, DHS has submitted a stand-alone FYHSP report annually since 2005. ^b	Included DHS's fiscal year 2025 FYHSP report estimates the budgetary resources needed in the current budget year and the 4 future years for discretionary and mandatory spending for all DHS subagencies. ^c	Included The fiscal year 2025 FYHSP report incorporates current administration priorities to improve DHS's capacity to execute statutory requirements and provides an overview of DHS's organizational structure, including operational and support offices and mission programs that constitute each subagency. ^d	Included For DHS's mission programs that make up each of the subagencies, the fiscal year 2025 FYHSP report describes the programs, projects, and activities that support them. For example, the Cybersecurity program entry is one of 134 entries in the fiscal year 2025–2029 FYHSP report that has such descriptions.	Included PPBE is used to support FYHSP reporting and resource allocation. ^e During the programming phase, DHS performs analyses to appropriately resource DHS priorities, which feed into the FYHSP. Subagencies develop resource allocation plans according to future resource needs, review the plans, and submit them to DHS headquarters for further review to ensure they align with DHS guidance and priorities. ^f Next, a resource allocation decision is made, which DHS uses to develop the FYHSP. ^g

Source: GAO analysis of DHS budget and policy documents. | GAO-25-107646

^aThe requirement applied to fiscal year 2005 and every subsequent fiscal year. 6 U.S.C. § 454(c). DHS is required to include in the FYHSP the same type of information, organizational structure, and level of detail as the Future Years Defense Program submitted to Congress by the Secretary of Defense under section 221 of title 10 of the United States Code. 6 U.S.C. § 454(b)(1). The Secretary of Homeland Security is also required to submit the FYHSP to the Committees on Appropriations of the Senate and the House of Representatives at the same time as DHS's President's budget submission to Congress. Consolidated Appropriations Act, 2018, div. F, tit. I, Department of Homeland Security Appropriations Act, 2018, § 101, 132 Stat. 348, 606 (codified at 6 U.S.C. § 454 note).

^bIn our prior report, DHS officials said they circulated draft FYHSP reports within the department and shared them with the Office of Management and Budget in fiscal years 2010 and 2011 but did not submit them to Congress for various reasons. GAO, *Homeland Security Acquisitions: DHS Could Better Manage Its Portfolio to Address Funding Gaps and Improve Communications with Congress*, GAO-14-332 (Washington, D.C., Apr. 17, 2014). In addition, the fiscal year 2015 FYHSP report for future years 2016–2020 was the first such report to be made publicly available, and these reports have been publicly available every year since then.

^cFor discretionary spending, DHS provides data for 15 subagencies; for mandatory spending, it provides data for 7 subagencies. DHS, *Future Years Homeland Security Program Fiscal Years 2025–2029 Executive Summary* (Sept. 10, 2024).

^dAccording to a DHS directive, the FYHSP's summary of programs and associated resources is used to support strategic goals, objectives, and planning priorities and reflects the administration's position on the DHS top-line budget and the allocation of DHS resources across subagency programs and DHS missions. DHS, *DHS Directive 101-01, Planning, Programming, Budgeting, and Execution* (June 4, 2019).

^eWe previously reported on DHS's PPBE process, describing its purpose to guide DHS's resource allocation and develop the FYHSP. In two of these GAO reports, we also made recommendations to DHS related to the FYHSP. First, we recommended that DHS enhance the content of future FYHSP reports by, among other things, presenting acquisition programs' annual cost estimates and any anticipated funding gaps. See GAO-14-332. We also recommended that DHS ensure that the fiscal year 2017 FYHSP report reflects the results of any tradeoffs stemming from acquisition affordability reviews. GAO, *Homeland Security Acquisitions: DHS Has Strengthened Management, but Execution and Affordability Concerns Endure*, GAO-16-338SP (Washington, D.C.: Mar. 31, 2016). DHS has since implemented these recommendations. In a 2019 report, we also reviewed the fiscal years 2020–2024 FYHSP report as part of our methodology but did not make any recommendations related to the FYHSP. GAO, *Homeland Security Acquisitions: Outcomes Have Improved but Actions Needed to Enhance Oversight of Schedule Goals*, GAO-20-170SP (Washington, D.C., Dec. 19, 2019).

⁸RAND Corporation, *Planning, Programming, Budgeting, and Execution in Comparative Organizations: Case Studies of Selected Non-DOD Federal Agencies*, Volume 3 (Santa Monica, Calif.: 2024).

⁹The FYHSP report is also affected by updates to DHS's performance measures, which helps DHS implement its priorities for the future through an annual strategic review conducted by DHS that includes assessing program effectiveness and making key findings available to inform planning, budgeting, and management decisions. The assessment relies on up-to-date performance measures to enable DHS to compare DHS performance targets with results of mission-related activities. The updated performance measures are incorporated into the performance report, the budget justification, and the FYHSP report. *DHS Annual Performance Report, FY 2023–2025* (Mar. 11, 2024). See also *DHS Strategic Plan, Fiscal Years 2023–2027*.

Enclosure II: Comments from the Department of Energy



Department of Energy

Washington, DC 20585

June 18, 2025

Mr. Frank Rusco
Director
Natural Resources and Environment
U.S. Government Accountability Office
441 G Street N.W.
Washington, DC 20548

Dear Mr. Rusco,

The Department of Energy (DOE or Department) appreciates the opportunity to comment on the Government Accountability Office's (GAO) draft report titled, "*Future-Years Energy Program: DOE Should Complete Required Reporting to Help Ensure Transparency in Spending (GAO-25-107646)*." DOE's response to GAO's three recommendations is contained in the attachment.

GAO should direct any questions to Tara Fuller, Audit Resolution Team Supervisor, at Tara.Fuller@hq.doe.gov.

Sincerely,

Thomas P. Griffin

Digitally signed by Thomas P.
Griffin
Date: 2025.06.18 10:13:18 -04'00'

Thomas P. Griffin
Director, Office of Financial and Audit Management
Office of the Chief Financial Officer

Enclosure

Management Response to Draft Report
Future-Years Energy Program: DOE Should Complete Required
Reporting to Help Ensure Transparency in Spending (GAO-25-107646)

Recommendation 1: The Secretary of Energy should provide complete information that addresses all legal requirements as part of DOE's Future Years Energy Program (FYEP) submission to Congress and should identify and report on any factors affecting its ability to report on unmet requirements.

DOE Response: The Department of Energy develops information for inclusion in the President's Budget Request to Congress that is consistent with current guidance from the Executive Office of the President.

Recommendation 2: The Secretary of Energy should develop and issue a strategic plan that outlines its priorities for the following 4 years and informs that development of DOE's FYEP.

DOE Response: DOE will prepare a strategic plan compliant with the Government Performance Results Act, as amended, effective for the FY 2027 budget cycle. Finalization and publication of a strategic plan is contingent upon approval by the Executive Office of the President.

Estimated Completion Date: December 2025

Recommendation 3: The Secretary of Energy should formalize and implement a PPBE process to develop DOE's FYEP.

DOE Response: DOE plans to implement its revised PPBE process effective for the FY 2027 budget cycle. The PPBE process will collect relevant information to support DOE's budget process. The information to be included in the President's Budget Request to Congress will continue to be consistent with guidance from the Executive Office of the President.

Estimated Completion Date: December 2025

Accessible Text for Enclosure II: Comments from the Department of Energy

Department of Energy
Washington, DC 20585

June 18, 2025

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Director
Natural Resources and Environment
U.S. Government Accountability Office
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Thomas P. Griffin
Director, Office of Financial and Audit Management
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Enclosure

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