

Congress of the United States
Washington, DC 20515

July 25, 2025

Gene L. Dodaro
Comptroller General of the United States
U.S. Government Accountability Office
441 G Street, N.W.
Washington, DC 20548

Dear Mr. Dodaro:

We are writing to request that GAO issue a legal decision regarding the Department Energy's (DOE) use of funds in fiscal year (FY) 2025. Specifically, we would like GAO to address whether DOE's use of funds in several accounts complies with the Purpose Statute and the Antideficiency Act.

For FY 2024, Congress appropriated funds to DOE with direction that the funds be spent in accordance with a table in the explanatory statement accompanying the appropriations act, making the amounts in the table legally binding on DOE.¹ The continuing resolution for FY 2025 maintained this requirement for most DOE appropriations.²

DOE's budget justification for FY 2026 includes a table which shows the FY 2024 and 2025 "enacted" funding levels for various DOE accounts, with subaccounts that correspond to the subaccounts in the FY 2024 explanatory statement.³ However, the amounts in the "FY 2025 Enacted" column of DOE's table do not match the amounts Congress provided in the FY 2024 explanatory statement. Specifically, DOE's table contains deviations in subaccount allocations for the following accounts: "Energy Efficiency and Renewable Energy," "Nuclear Energy," "Fossil Energy," "Uranium Enrichment Decontamination and Decommissioning," "Non-Defense Environmental Cleanup," and "Science." This suggests that DOE's FY 2025 spending may not be aligned with the congressionally approved spending levels set out in the FY 2024 explanatory statement.

¹ Consolidated Appropriations Act, 2024, Pub. L. No. 118-42, div. D, title III, § 301(d), 138 Stat. 25, 206 (Mar. 9, 2024).

² See Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119-4, div. A, title I, § 1105, 139 Stat. 9, 12 (Mar. 15, 2025) ("Except as otherwise expressly provided in this division, the requirements, authorities, conditions, limitations, and other provisions of the appropriations Acts referred to in section 1101 shall continue in effect through the date specified in section 1106."); *id.* at § 1505 (waiving the § 301(d) requirement for certain DOE defense accounts).

³ Department of Energy, "Appropriation Detail: FY 2026," available at <https://www.energy.gov/sites/default/files/2025-07/doi-fy-2026-budget-approps-congressional-control-v5.pdf>.

The Purpose Statute provides that “Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law.”⁴ GAO decisions apply the Purpose Statute through a three-part framework: (1) the obligation must bear a reasonable and logical relationship to the appropriation; (2) the obligation must not be prohibited by other law; and (3) the obligation must not be otherwise provided for.⁵ Where Congress has directed the expenditure of funds for a particular purpose, the agency may not use the funds for some other purpose, absent statutory authority to do so.⁶ Furthermore, the Antideficiency Act prohibits the obligation of funds in excess of available appropriations.⁷ GAO decisions describe a nexus between Purpose Statute violations and the Antideficiency Act.⁸ We are concerned that DOE’s actions may not comply with either statute.

Therefore, we request that GAO provide a legal decision determining whether DOE’s FY 2025 spending in the identified accounts is in accordance with the FY 2024 explanatory statement, as continued by the full year continuing resolution for FY 2025, and whether DOE has violated the Purpose Statute and the Antideficiency Act. Our points of contact on this matter are Scott McKee and Aaron Goldner at scott.mckee@mail.house.gov and aaron_goldner@appro.senate.gov.

Sincerely,



Marcy Kaptur
Ranking Member, Subcommittee on Energy
and Water Development
House Committee on Appropriations



Patty Murray
Ranking Member, Subcommittee on Energy
and Water Development
Senate Committee on Appropriations

⁴ 31 U.S.C. § 1301(a).

⁵ *See, e.g.*, B-331888, June 11, 2020.

⁶ *See, e.g.*, B-248284.2, Sept. 1, 1992.

⁷ 31 U.S.C. § 1341.

⁸ *See, e.g.*, B-335871, Aug. 28, 2024 (“No amount is available for an unauthorized purpose.”)