U.S. GOVERNMENT ACCOUNTABILITY OFFICE
441 G St. N.W.
Washington, DC 20548

Decision

Matter of: *Department of the Treasury Office of Inspector General—Availability of Appropriations for Pandemic Emergency Rental Assistance Program Oversight and Recoupment*

File: B-336626

Date: January 15, 2026

DIGEST

Congress makes an annual appropriation to the Inspector General, Department of the Treasury (TIG) for the agency's salaries and expenses. In 2020, Congress also made an appropriation to TIG specifically for oversight and recoupment activities related to funds provided to eligible recipients under the Emergency Rental Assistance (ERA1) program. TIG has requested a decision as to whether TIG may use funds from both its annual salaries and expenses (S&E) appropriation and its ERA1 appropriation for ERA1 oversight and recoupment. We find that there is a reasonable and logical relationship between the purpose of TIG's S&E appropriation and its ERA1 oversight activities. Additionally, there is a provision in the ERA1 appropriation that permits TIG to obligate its annual S&E appropriation for oversight of the ERA1 program in addition to the funds appropriated for ERA1 oversight.

However, we find that there is not a reasonable and logical relationship between the purpose of TIG's S&E appropriation and TIG's ERA1 recoupment activities nor is there a provision specifically permitting the use of TIG's S&E appropriation for recoupment. Accordingly, TIG may not use its annual S&E appropriation for ERA1 recoupment expenses.

DECISION

This responds to a request for a decision from the then-Acting Inspector General, Department of the Treasury (TIG), regarding whether TIG may use its annual

salaries and expenses (S&E) appropriation for oversight of Emergency Rental Assistance (ERA1) program funds and recoupment of ERA1 funds.[1]

Our practice when rendering decisions is to establish a factual record and to elicit the agency's legal positions on the issues raised.[2] Here, TIG provided factual information and legal views in its request letter. We contacted TIG to seek additional factual information and legal views on this matter.[3] TIG provided a written response providing those pertinent facts and legal views.[4]

BACKGROUND

The Inspector General Act of 1978 (IGA), as amended, defines duties and responsibilities for offices of inspectors general, including TIG.[5] Among other things, the law directs inspectors general, including TIG, to "provide policy direction for and to conduct, supervise, and coordinate audits and investigations relating to the programs and operations of [Treasury]" and "to recommend policies for, and to conduct, supervise, or coordinate other activities carried out or financed by [Treasury] for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations."[6]

In 2020, Congress established the ERA1 program, which provides pandemic relief in the form of grants for specified grantees to assist renters with housing costs.[7] The

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[1] Letter from the then-Acting Inspector General, Department of the Treasury (Treasury), to Comptroller General, GAO (Aug. 15, 2024) (Request Letter).

[2] GAO, *GAO's Protocols for Legal Decisions and Opinions*, GAO-24-107329 (Washington, D.C.: Feb. 2024), *available at* https://www.gao.gov/products/gao-24-107329.

[3] Letter from Assistant General Counsel, GAO, to Acting Counsel to the Inspector General, Department of the Treasury (Sept. 27, 2024) (Development Letter).

[4] Letter from Acting Counsel to the Inspector General, Department of the Treasury, to Assistant General Counsel, GAO (Oct. 15, 2024) (Agency Response).

[5] Pub. L. No. 95-452, 92 Stat. 1101 (Oct. 12, 1978), *as amended.* Pub. L. No. 117-286, 136 Stat. 4196 (Dec. 27, 2022) restated and incorporated IGA, as amended, into a new Chapter 4 of Title 5 of the United States Code. *See* 5 U.S.C. § 402(a)(2)(A) for the provision establishing TIG within the Department of the Treasury.

[6] 5 U.S.C. § 404(a)(1), (3).

[7] 15 U.S.C. § 9058a. Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. N, title V, § 501, 134 Stat. 1182, 2069–2078 (Dec. 27, 2020). Congress

(continued...)

program is administered by Treasury.[8] Congress appropriated $25 billion for payments to eligible grantees through the ERA1 program for fiscal year (FY) 2021.[9]

Congress also mandated TIG to "carry out oversight and recoupment activities" for ERA1 and appropriated $6.5 million to carry out these activities providing that the funds would "remain available until expended."[10] The law governing ERA1 directs TIG to "conduct monitoring and oversight of the receipt, disbursement, and use of funds made available under [ERA1]."[11] In addition, the law gives TIG authority to recoup funds when specified grantees fail to comply with the use-of-funds provisions found in section 501(c) of the ERA1 legislation.[12] The law also provides explicit language pertaining to TIG's authority stating that "[n]othing in this subsection shall be construed to diminish the authority of any Inspector General, including such authority as provided in the [IGA]" (non-diminishment clause).[13]

In addition to the $6.5 million appropriated to TIG specifically for ERA1 oversight and recoupment activities, TIG receives an annual appropriation for salaries and expenses.[14] In FY 2024, TIG received approximately $48.3 million in its S&E account "[f]or necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code . . ."[15] Congress appropriated the same amounts referenced above to TIG in FY 2025.[16]

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subsequently established a second ERA program—ERA2—in section 3201 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2, § 3201, 135 Stat. 4, 52–58 (Mar. 11, 2021). This decision is focused solely on the ERA1 program and funding.

[8] 15 U.S.C. § 9058a(k)(5).

[9] 15 U.S.C. § 9058a(a)(1).

[10] 15 U.S.C. § 9058a(i)(1), (3).

[11] 15 U.S.C. § 9058a(i)(1).

[12] 15 U.S.C. § 9058a(i)(2).

[13] 15 U.S.C. § 9058a(i)(4). *See* IGA, Pub. L. No. 95-452, 92 Stat. 1101 (Oct. 12, 1978), which was subsequently recodified by Pub. L. No. 117–286, § 3(b), 136 Stat. 4196, 4208 (Dec. 27, 2022) at 5 U.S.C. chapter 4, as amended.

[14] *See e.g.* Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, div. E, title I, 136 Stat. 49, 241 (Mar. 15, 2022).

[15] Further Consolidated Appropriation Act, 2024, Pub. L. No. 118-47, div. B, title I, 138 Stat. 460, 522 (Mar. 23, 2024).

[16] *See* Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 119- 4, div. A, title I, § 1101(a), 139 Stat. 9, 10 (Mar. 15, 2025) (appropriating

(continued...)

TIG stated it used funds from the S&E account to conduct ERA1 oversight and recoupment when the money appropriated specifically for ERA1 oversight and recoupment activities was depleted.[17] TIG asserts that the non-diminishment clause in the law governing ERA1 provides authority for TIG to use both its ERA1 appropriation and its S&E appropriation for ERA1 oversight and recoupment.[18]

In its response, TIG explains that its need to use its S&E funds for oversight and recoupment of ERA1 program funds was preempted when Congress made additional funds available in FY 2025.[19] Specifically, TIG points to section 124 of the Continuing Appropriations and Extensions Act, 2025.[20] Section 124 of this Act provides that, for the duration of FY 2025, TIG may use certain funds available under the Social Security Act "for any necessary expenses" of TIG with respect to subtitle A of title V of division N of the Consolidated Appropriations Act, 2021—which is the ERA1 legislation—and that these funds are "in addition to amounts otherwise available for such purposes."[21]

DISCUSSION

TIG requested our decision on whether its annual S&E appropriation could be used for ERA1 oversight and recoupment activities in addition to amounts provided specifically for those activities in the ERA1 legislation.[22] Appropriated funds are available only for the purposes for which Congress appropriated them.[23] To determine whether a particular expense is an authorized use of the appropriation, we apply a three-step necessary expense analysis. First, the expense must bear a logical relationship to the appropriation charged. Second, the expense must not be prohibited by law. Third, the expense must not be otherwise provided for.[24] With

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funds to federal agencies, including TIG, "under the authority and conditions" specified in agencies' FY 2024 appropriations at specified levels).

[17] Agency Response, at 4.

[18] Agency Response, at 3, referring to language in 15 U.S.C. § 9058a(i)(4).

[19] Agency Response, at 4.

[20] Continuing Appropriations and Extensions Act, 2025, Pub. L. No. 118-83, § 124, 138 Stat. 1524, 1529 (Sept. 26, 2024).

[21] *Id*.

[22] Request Letter, at 4.

[23] 31 U.S.C. § 1301(a).

[24] *See* B-334321, Feb. 8, 2023; B-330862, Sept. 5, 2019.

respect to step two, we are unaware of any statutory provision that specifically prohibits the use of TIG's S&E appropriation for ERA1 oversight and recoupment activities. Accordingly, at issue here are steps one and three of this analysis. As explained below, we conclude that TIG may use its S&E appropriation for ERA1 oversight but may not use its S&E appropriation for ERA1 recoupment activities.

Step 1: Reasonable, logical relationship between the expense and the appropriation

Oversight

We first consider whether TIG's ERA1 oversight activities are reasonably and logically related to the purpose of TIG's S&E appropriation. To determine whether a reasonable, logical relationship exists between the expense and the appropriation, the starting point is the text of the appropriation.[25] Other relevant considerations include authorizing legislation and the agency's interpretation of its appropriations.[26]

The purpose of TIG's S&E appropriation is "[f]or necessary expenses of [TIG] in carrying out the provisions of chapter 4 of title 5, United States Code . . ."[27] TIG's duties and responsibilities under 5 U.S.C. § 404 include, among other things, conducting, supervising, and coordinating audits and investigations "relating to the programs and operations of [Treasury]" and recommending, conducting, supervising, or coordinating "other activities carried out or financed by [Treasury] for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations."[28] TIG's annual S&E appropriation is broadly available for oversight activities related to Treasury programs and operations.[29]

ERA1 is a program administered by Treasury under which Treasury may provide grants to assist renters with housing costs.[30] TIG's oversight of Treasury's operation of the ERA1 program is reasonably and logically related to the purposes of TIG's S&E appropriation, which include investigations of Treasury programs and

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[25] *See, e.g.*, B-330984, May 27, 2020; B-330862, Sept. 5, 2019.

[26] B-330862, Sept. 5, 2019.

[27] *See e.g.,* Further Consolidated Appropriation Act, 2024, div. B, title I, Pub. L. No. 118-47, 138 Stat. 460, 522 (Mar. 23, 2024).

[28] 5 U.S.C. § 404(a)(1) and (3).

[29] TIG asserted that its S&E appropriation is "effectively for oversight itself, as it enables [TIG] to conduct oversight of all programs and operations of the Treasury." Request Letter, at 3.

[30] 15 U.S.C. § 9058a.

operations.[31] Accordingly, we conclude that there is a reasonable, logical relationship between TIG's S&E appropriation and the expenses TIG incurs for oversight of ERA1 program funds.

Recoupment

We next consider whether TIG's ERA1 recoupment activities are reasonably and logically related to the purpose of TIG's S&E appropriation. The ERA1 legislation provides for TIG to conduct recoupment activities. Specifically, the statute provides that TIG "shall [book] as a debt . . . owed to the [f]ederal [g]overnment" any ERA1 amounts used by a grantee in violation of the ERA1 legislation and directed that amounts recovered shall be deposited into the general fund of the Treasury.[32]

TIG noted that it does not traditionally conduct recoupment, and stated that the ERA1 legislation was unusual in that it provided recoupment authority to TIG. [33] TIG explained that if Congress had not appropriated funds to TIG specifically for recoupment activities for ERA1, then "TIG would have followed past practice and [] relied upon [Treasury] to conduct the recoupment actions that resulted from [TIG's] oversight work."[34] According to TIG, in the absence of specific congressional action, recoupment would remain the responsibility of Treasury.[35]

Here, the purposes of TIG's S&E appropriation include conducting audits and investigations, promoting economy and efficiency, and preventing and detecting fraud and abuse. Recoupment activities involve booking debts owed to the federal government by grantees due to the grantees' violation of ERA1 legislation. There is not a reasonable connection between the purposes of the S&E appropriation and recoupment activities. Recoupment involves actions taken as a result of an investigation or detection of fraud and does not fall within the scope of the investigation or fraud detection itself. Further, TIG's past practice indicates that TIG does not consider recoupment to be one of its duties or responsibilities under IGA.

We conclude that there is not a logical relationship between TIG's recoupment activities for ERA1 funds and TIG's S&E appropriation. Therefore, TIG may not use its S&E appropriation to conduct recoupment activities related to ERA1. To the

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[31] TIG noted that it would have conducted risk-based oversight of ERA1 using its S&E appropriation if Congress had not provided additional funding for TIG oversight of ERA1. Agency Response, at 2.

[32] 15 U.S.C. § 9058a(i)(2).

[33] Request Letter, at 2. TIG explained that it may recommend that Treasury recoup funds and it is within Treasury's discretion as to whether Treasury will recoup.

[34] Agency Response, at 2.

[35] *Id.*

extent TIG obligated S&E funds for ERA1 recoupment activities, TIG should adjust its accounts and record those obligations against an appropriation available for the purpose of ERA1 recoupment. If TIG determines that it does not have sufficient budget authority to make the adjustments, then it should report a violation of the Antideficiency Act as required by law.[36]

Step 3: Expense is not otherwise provided for

While we have concluded that TIG's ERA1 oversight activities have a reasonable and logical relationship to the purpose of TIG's S&E appropriation, we must also consider whether ERA1 oversight activities are provided for by another appropriation such that the S&E appropriation is not available for this purpose. The general rule is that an appropriation is not available for an expenditure where another appropriation is more specifically available for the expenditure.[37]

Congress sometimes makes an appropriation available in addition to other appropriations available for the same object.[38] On such occasions, an agency may elect to use both appropriations for the particular expense.[39] For example, we found that the Special Inspector General for the Troubled Asset Relief Program could use two separate appropriations for the same purpose when the language of the statute clearly provided that the amounts in the appropriation at issue were made available *in addition to*, and not exclusive of, other funding sources available to the agency.[40] In that case, the language made clear that both appropriations were available for the agency to carry out its oversight activities.[41]

Here, Congress mandated that TIG "carry out oversight and recoupment activities" for ERA1 and provided $6.5 million for such activities providing that the funds would "remain available until expended."[42] Congress did not include words such as "in addition to," explicitly indicating that these funds were intended to be used along with other available funds. However, the law governing ERA1 also provides that "nothing in this subsection shall be construed to diminish the authority of any Inspector

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[36] 31 U.S.C. §§ 1341, 1351; *see* B-331888, June 11, 2020.

[37] B-334321, Feb. 8, 2023; B-330984, May 27, 2020; B-307382, Sept. 5, 2006.

[38] B-330984, May 27, 2020; B-322062, Dec. 5, 2011.

[39] *Id.*

[40] B-330984, May 27, 2020.

[41] *Id.*

[42] 15 U.S.C. § 9058a(i)(3); Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. N, title V, § 501(i)(3), 134 Stat. 2077. (Dec. 27, 2020).

General, including such authority as provided in the [IGA]."[43] TIG asserted that the specific reference to the authorities of IGA indicates that Congress intended for TIG to exercise oversight of the ERA1 program under both IGA and the ERA1 legislation.[44] We agree.

To determine the meaning of any statute, we must begin by analyzing its language.[45] When interpreting statutes, we must give effect to all words in the statute, as Congress does not enact unnecessary language.[46] A statute should be construed so that effect is given to all its provisions, so that no part will be inoperative or superfluous, void or insignificant.[47]

We analyze both of the relevant clauses enacted here. Congress provided a mandate for TIG to carry out specific oversight and recoupment and provided a no-year appropriation for that purpose. We recognize that Congress did not include the traditional language such as "in addition to," that would have explicitly indicated that the funds were in addition to amounts otherwise appropriated to TIG. However, Congress did include language that recognized TIG's general statutory authority to conduct oversight which is funded by its S&E appropriation specifically stating that "nothing in this subsection shall be construed to diminish the authority of any Inspector General, including such authority as provided in the [IGA]."[48] As we recognized above, TIG's oversight of Treasury's operation of the ERA1 program is reasonably and logically related to the purposes of TIG's S&E appropriation, which include investigations of Treasury programs and operations. It is clear that absent the mandate to carry out oversight of the ERA1 program, TIG would still be authorized to carry out oversight of this program under its general authorities and using its general S&E appropriation. If we were to conclude that TIG could only carry out oversight of the ERA1 program with the funds specifically provided for that purpose in the ERA1 legislation, then TIG would not be able to provide additional oversight it deems necessary as part of its standard statutory duties and responsibilities under IGA once the ERA1 funds were exhausted. Nothing in the ERA1 authority limits TIG's general authorities and appropriations in this way. It is TIG's duty and responsibility under its statute to oversee programs and operations of Treasury using TIG's S&E appropriation, and this duty and responsibility would be

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[43] 15 U.S.C. § 9058a(i)(4).

[44] Request Letter, at 3.

[45] B-325351, Apr. 25, 2014.

[46] *Id.*

[47] *See* Hibbs v. Winn, 542 U.S. 88 (2004) (*quoting* 2A N. Singer, Statutes and Statutory Construction § 46.06, pp 181–186 (rev. 6th ed. 2000)).

[48] 15 U.S.C. § 9058a(i)(4).

diminished if TIG was precluded from oversight once the ERA funds were exhausted.

We think the best reading of the law governing ERA1 and IGA is that Congress intended for TIG to conduct oversight of ERA1 using its specific ERA1 appropriation while maintaining its authority to use its S&E appropriation. This construction preserves TIG's ability to exercise its oversight authority under IGA once the ERA1 funds are depleted and gives meaning to language in the non-diminishment clause in the law governing ERA1. We conclude that TIG may use both its ERA1 appropriation and S&E appropriation for its ERA1 oversight activities.

CONCLUSION

TIG's annual S&E appropriation is available for oversight of ERA1 program funds in addition to amounts appropriated to TIG specifically for ERA1 oversight. TIG may not use its annual S&E appropriations to conduct recoupment activities of ERA1 funds because there is not a reasonable and logical relationship between the S&E appropriation and TIG's recoupment activities for ERA1 funds. To the extent TIG obligated S&E funds for ERA1 recoupment activities, TIG should adjust its accounts and record those obligations against an appropriation available for the purpose of ERA1 recoupment. If TIG determines that it does not have sufficient budget authority to make the adjustments, then it should report a violation of the Antideficiency Act as required by law.



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