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United States General Accounting Office
Washington, DC 20548

February 18, 2004

The Honorable James M. Jeffords
Ranking Minority Member
Committee on Environment and Public Works
United States Senate

Subject: *Superfund Program: Updated Appropriation and Expenditure Data*

Dear Senator Jeffords:

You requested that we update the appropriation and expenditure data for the Environmental Protection Agency's (EPA) Superfund program as contained in our July 2003 report on the status of the program.¹ Superfund program operations are funded by appropriations from the Superfund trust fund. Historically, a tax on crude oil and certain chemicals and an environmental tax on corporations were the primary sources of revenues for the trust fund; however, the authority for these taxes expired in 1995. The trust fund continues to receive revenues in the form of cost recoveries, interest on the fund balance, fines and penalties, and general revenue fund appropriations that supplement the trust fund balance.

As enclosure I shows, total Superfund program appropriations decreased from fiscal year 1993 to fiscal year 2004, in constant 2003 dollars, from \$1,903 million to \$1,241 million, respectively. Since fiscal year 2000, the Superfund program has increasingly relied on revenue from general revenue fund appropriations. In fiscal year 2004, the appropriation from the general fund was the only source of funds for the program. As enclosure II shows, Superfund program expenditures between fiscal years 1993 and 2003, also in constant 2003 dollars, have fluctuated between \$1,727 million and \$1,366 million.

In preparing this report, we relied primarily on our prior work on EPA's Superfund program, updated where appropriate through discussions with Superfund program officials in EPA headquarters. Because we relied on previously issued work, we did not obtain comments from EPA on a draft of this report. We conducted our work in February 2004 in accordance with generally accepted government auditing standards.

¹U.S. General Accounting Office, *Superfund Program: Current Status and Future Fiscal Challenges*, [GAO-03-850](#) (Washington, D.C.: July 31, 2003).

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 5 days after the issue date. At that time, we will send copies of this report to the appropriate congressional committees; the Administrator, EPA; and other interested parties. We will also make copies available to others upon request. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff have any questions, please call me at (202) 512-3841. Key contributors to this report were Ellen Crocker, Tim Guinane, Jerry Laudermilk, Nico Sloss, and Tatiana Winger.

Sincerely yours,

A handwritten signature in black ink, appearing to read "John B. Stephenson", with a long horizontal flourish extending to the right.

John B. Stephenson
Director, Natural Resources
and Environment

Enclosures

Appropriations to the Superfund Program, Fiscal Years 1993 through 2004

Dollars in millions												
	Fiscal years											
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Appropriations in current year dollars												
From general revenues	\$250	\$250	\$250	\$250	\$250	\$250	\$325	\$700	\$634	\$676	\$632	\$1,257
From the Superfund trust fund	\$1,339	\$1,247	\$1,104	\$1,061	\$1,145	\$1,250	\$1,167	\$700	\$634	\$634	\$633	\$0
Total in current year dollars	\$1,589	\$1,497	\$1,354	\$1,311	\$1,395	\$1,500	\$1,492	\$1,400	\$1,268	\$1,310	\$1,265	\$1,257
Appropriations in constant 2003 dollars												
From general revenues	\$299	\$293	\$287	\$282	\$277	\$274	\$351	\$741	\$656	\$687	\$632	\$1,241
From the Superfund trust fund	\$1,604	\$1,462	\$1,268	\$1,195	\$1,268	\$1,368	\$1,260	\$741	\$656	\$644	\$633	\$0
Total in constant 2003 dollars	\$1,903	\$1,755	\$1,555	\$1,477	\$1,545	\$1,642	\$1,611	\$1,482	\$1,312	\$1,331	\$1,265	\$1,241

Source: The President's budget appendix, fiscal years 1995 through 2005.

EPA's Superfund Program Expenditures, Fiscal Years 1993 through 2003

Dollars in millions		
Fiscal year	Total expenditures in current year dollars	Total expenditures in constant 2003 dollars
1993	\$1,329	\$1,592
1994	1,473	1,727
1995	1,460	1,677
1996	1,305	1,470
1997	1,361	1,507
1998	1,337	1,462
1999	1,512	1,633
2000	1,502	1,590
2001	1,406	1,454
2002	1,344	1,366
2003	1,517	1,517

Source: EPA data.

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