

GAO

Report to the Majority Leader, House of
Representatives

April 1999

YEAR 2000 COMPUTING CRISIS

Costs and Planned Use of Emergency Funds



Accountability * Integrity * Reliability



United States
General Accounting Office
Washington, D.C. 20548

**Accounting and Information
and Management Division**

B-282567.1

April 28, 1999

The Honorable Richard Armey
Majority Leader
House of Representatives

Dear Mr. Armey:

At your request, we obtained information on Year 2000 (Y2K) costs and funding at 41 federal agencies and organizations. Our objectives were to identify agency-reported Y2K costs through fiscal year 1998 and the agency processes used to track these costs; determine the reported status of fiscal year 1999 obligations for Y2K activities; identify the estimated Y2K costs for fiscal year 1999 and the planned uses of emergency funds; and identify the estimated Y2K costs for fiscal year 2000. On April 9, 1999, we briefed your office on the results of our work. The briefing slides are included in appendix I.

This report provides a high-level summary of the information presented at that briefing including background information, reported Y2K costs prior to fiscal year 1999 and cost tracking processes identified by the agencies, status of fiscal year 1999 obligations, estimated costs for fiscal year 1999 and proposed use of emergency funds, and agency estimates of Y2K costs for fiscal year 2000.

Results in Brief

According to the February 1999 quarterly status reports to OMB, the total estimated Y2K cost for the 24 major federal agencies is about \$7.5 billion. This estimate has more than tripled from the \$2.3 billion estimate in February 1997. The agencies reported to us that less than half of the \$7.5 billion in Y2K costs had been incurred prior to fiscal year 1999. However, these reported costs were generally estimates and not actual costs. Of the 24 major agencies, only 7 reported that they separately tracked actual costs of Y2K activities and 5 reported that they tracked some actual costs and estimated other costs.

The lack of tracking of Y2K costs was also reflected in the reported obligations for the first quarter of fiscal year 1999. Obligations of \$68.4 million for Y2K costs were reported by 24 organizations, including 2 organizations that reported only obligations of emergency funds. However, eight organizations did not know what their obligations of appropriated and emergency funds were for the quarter and the remaining nine

organizations, including five major agencies, did not provide obligation information.

The estimated Y2K costs reported by the 24 major agencies for fiscal year 1999 have increased during the last year from about \$1.1 billion in February 1998 to \$2.8 billion in February 1999, according to their quarterly reports to OMB. Beginning in November 1998, the agencies requested emergency Y2K funds for some of these costs. The civil agencies plan to use the emergency funds for a variety of activities including renovation, validation, and implementation of systems; replacement of personal computers and network hardware and software; outreach; and independent verification and validation. The Department of Defense plans to use emergency funds for testing, operational evaluations, and contingency planning. According to their justification submissions, organizations requested emergency funds because they identified new requirements such as outreach activities and decisions to replace personal computers and networks; had increased costs of ongoing Year 2000 activities; and/or regular appropriations were not available for planned Y2K activities.

For fiscal year 2000, the major agencies estimate that Y2K activities will cost about \$1.1 billion, according to their February 1999 quarterly reports to OMB. Only one major agency--the Department of Health and Human Services--reported to us that it expected to have Y2K costs beyond those projected in its budget submission.

Objectives, Scope, and Methodology

As requested, our objectives were to (1) identify agency-reported Y2K costs through fiscal year 1998 and the agency processes used to track these costs, (2) determine the reported status of fiscal year 1999 obligations for Y2K activities, (3) identify estimated Y2K costs for fiscal year 1999 and the planned uses of the emergency allocations, and (4) identify the estimated Y2K costs for fiscal year 2000.

In October 1998, we requested documentation from the Office of Management and Budget (OMB) on federal agencies' required submissions of comprehensive plans and associated funding requirements for achieving Year 2000 computer compliance. We made follow-up contacts in an attempt to obtain this information. OMB did not respond to our request for documentation; therefore, we requested the necessary information directly from agencies.

We requested documentation from 29 of the 33 federal agencies that provide quarterly reports to OMB (information was not requested from 4 agencies¹ that are government sponsored enterprises and did not receive emergency funds) and an additional 12 agencies and organizations that received emergency Y2K funds. A list of organizations included in the review is contained in appendix II.

To identify agency-reported Y2K costs through fiscal year 1998, we obtained agencies' descriptions and sample reports of the processes and systems used to track and manage actual or estimated costs of Y2K activities. To determine the reported status of fiscal year 1999 obligations for Y2K activities, we collected data from the agencies on the first quarter fiscal year 1999 obligations for Y2K activities.

To identify estimated Y2K costs for fiscal year 1999 and the planned uses of the emergency allocations, we analyzed the emergency allocation justifications that agencies provided to the Office of Management and Budget and Congress. We analyzed projected costs for mission critical and non-mission critical systems by type of Y2K activity.

To identify the estimated Y2K costs for fiscal year 2000, we collected information on agencies' budget requests. We also collected information from the agencies on additional Y2K costs that are not included in agencies' current projections for fiscal year 2000.

Background

The estimated Y2K costs by the 24 major federal agencies have more than tripled during the last 2 years to a total of about \$7.5 billion, according to the agencies' February 1999 quarterly status reports to OMB. In addition, last year the Congress passed The Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, (P.L. 105-277) that appropriated \$2.25 billion for civilian agencies and \$1.1 billion for the Department of Defense for emergency expenses related to Year 2000 conversion of federal information technology systems. OMB made three allocations totaling \$1.468 billion to civil agencies (65 percent of their emergency funds) and one allocation of \$935 million to the Department of Defense (85 percent of its funds) through February 1999. On March 5, 1999, OMB submitted a fourth civil agency allocation of \$61.8 million for the District of Columbia.

¹We did not request information from the Federal Housing Finance Board, National Labor Relations Board, Tennessee Valley Authority, and Postal Service.

In addition, on April 2, 1999, OMB submitted to Congress a fifth proposed civil agency allocation of about \$199 million for 20 agencies.

Reported Y2K Costs for Fiscal Years 1996–1998 Have Increased Dramatically But Agencies Generally Do Not Track Actual Y2K Costs

Reported Year 2000 costs have increased dramatically over the prior 3 fiscal years. They have gone from about \$74 million for fiscal year 1996, to \$837 million for fiscal year 1997, to \$2.745 billion for fiscal year 1998 for the 24 major agencies and 10 other organizations included in our review (7 additional organizations did not provide information on prior Year 2000 costs). The reported costs for these prior years represent less than half of the \$7.5 billion total Y2K costs estimated by the 24 major agencies.

Of the 24 major agencies, only 7 agencies reported separately tracking actual Y2K costs for fiscal years 1996 through 1998. Five additional major agencies said they tracked some actual costs—such as contract costs—but estimated other Y2K costs—such as labor costs. Nine of the other major agencies reported that they did not separately track actual Y2K costs for fiscal years 1996 through 1998 and three agencies did not provide information on Y2K cost tracking.² Of the seven major agencies tracking actual costs, three agencies used financial management systems and four used reports from component entities to track costs.

Appropriations Obligated for Y2K Activities in the 1st Quarter of Fiscal Year 1999 Were About \$70 Million

In the first quarter of fiscal year 1999, obligations for Y2K activities totaled about \$68.4 million, as reported by the 22 organizations that provided their total obligation data and 2 organizations that provided data only on obligations of emergency funds. Nine organizations, including five major agencies, did not provide information on first quarter fiscal year 1999 obligations.³ Eight organizations in the review did not know what their Y2K obligations of appropriated and emergency funds were in the quarter.

²The major agencies that did not track actual costs for fiscal years 1996 through 1998 were the Departments of Commerce, Defense, Energy, the Interior, Justice, and Veterans Affairs, and Federal Emergency Management Administration, National Aeronautics and Space Administration, and Office of Personnel Management. Information on Y2K cost tracking was not provided by the Departments of Agriculture, State, and the Treasury.

³Information on obligations was not provided by the Departments of Agriculture, the Interior, State, and the Treasury, and the Small Business Administration, U.S. Trade Representative, U.S. Information Agency, Overseas Private Investment Corporation, and the District of Columbia.

Agencies Requested Emergency Funds for a Variety of Activities

The estimated Y2K costs reported by the major agencies for fiscal year 1999 have increased by 148 percent during the past year. In their February 1998 quarterly status reports to OMB, the 24 major agencies estimated their fiscal year 1999 Y2K costs to be \$1.138 billion, but their estimates of these costs increased to \$2.824 billion in the February 1999 reports.

The agencies have received emergency Y2K funds for some of the costs. The civil agencies plan to use these funds for a variety of activities including

- \$607 million of the emergency funds on renovation, validation, and implementation;
- \$87 million for outreach activities;
- \$86 million for independent verification and validations;
- \$50 million for contingency planning;
- \$32 million for assessing and replacing embedded systems; and
- \$571 million for other activities—primarily replacement of non-compliant personal computers and network hardware and software.

The Department of Defense is targeting use of \$524.5 million of its emergency funds for testing, \$148 million for operational evaluations, and \$262.4 million for contingency planning.

According to their justification submissions to Congress and OMB, organizations cited three categories of reasons for requesting emergency funds—new requirements that had not been planned for fiscal year 1999, increases in costs to complete ongoing Year 2000 activities,⁴ and regular appropriations not being available for planned Y2K activities. Concerning new requirements, 22 organizations cited new requirements for outreach activities and independent verifications and validations as reasons for requesting emergency funding. In addition, 18 organizations requested emergency funds because of decisions to replace personal computers and network hardware and software.⁵ There were 21 organizations that requested funding for increased costs of ongoing activities, such as renovation, validation, and implementation.

⁴The organizations cited several reasons for the increased costs including underestimates of the level of effort needed, increased contract costs, and the need to accelerate schedules.

⁵In their justification, some organizations said they determined that the personal computers and network hardware and software could not be upgraded to become Y2K compliant and in other cases they determined that it would not be economical to upgrade equipment that was obsolete.

In addition, seven organizations reported that emergency funds were necessary because regular appropriations were not available for planned activities. For example, the Departments of the Treasury, State, and Justice said that their budget requests were reduced by \$253 million, \$38 million, and \$20 million, respectively, and that the Congress expected them to obtain emergency funds to cover these costs. Included in Treasury's \$253 million was \$92 million for non-Y2K information technology investments.

Agencies Y2K Activities Estimated to Cost \$1.1 Billion In Fiscal Year 2000

According to agency quarterly reports to OMB, the Y2K cost estimates of the 24 major agencies for fiscal year 2000 have increased substantially—from \$124 million in February 1998, to about \$1.1 billion in February 1999.

Thirty-nine organizations responded to our questions on fiscal year 2000 Y2K costs. Twenty-eight told us that they expected to have some Y2K-related costs in fiscal year 2000. The remaining 11 did not expect to have any costs. Of the 28 agencies that expected to have costs, 13 specified the type of activity that required the funds—such as remediation, testing, and business continuity and contingency planning. Two organizations specified the systems on which the funds would be expended, and three identified the funding required for each component agency. Ten organizations provided only a total estimated dollar amount but did not provide a breakdown of costs.

With the exception of the Department of Health and Human Services (HHS), no agencies reported that they expect to have costs beyond those that were projected in their budgets. HHS said it had begun to identify possible Y2K funding needs of grantees and was discussing this possibility with OMB.

As agreed with your office, unless you publicly announce the contents of this report earlier, we will not distribute it until 30 days from its date. At that time we will send copies to Senator Ted Stevens, Chairman, and Senator Robert C. Byrd, Ranking Minority Member, Senate Committee on Appropriations; Representative C. W. Young, Chairman, and David R. Obey, Ranking Minority Member, House Committee on Appropriations; John Koskinen, Chairman of the President's Council on Year 2000 Conversion; The Honorable Jacob J. Lew, Director, Office of Management and Budget; and other interested parties. Copies will also be made available to others upon request.

If you have any questions on matters discussed in this letter, please contact me at (202) 512-6253, or James R. Hamilton, Assistant Director, at (202) 512-6271. Other major contributors to this report are listed in appendix III.

Sincerely yours,

A handwritten signature in cursive script that reads "Joel Willemssen". The signature is written in dark ink and is positioned above the printed name and title.

Joel C. Willemssen
Director, Civil Agencies Information Systems

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Abbreviations

HHS	Department of Health and Human Services
OMB	Office of Management and Budget
Y2K	year 2000

Briefing on Year 2000 Costs

GAO Accounting and Information Management
Division

Briefing for the Office of the House Majority Leader

Y2K Costs



April 9, 1999

GAO Briefing Purpose & Outline

- Purpose - present results of our review of reported federal agency costs to address the Year 2000 (Y2K) computing challenge.
- Outline:
 - Objectives & Scope
 - Background
 - Prior Year Costs and Tracking Systems
 - Status of Fiscal Year 1999 Obligations
 - Estimated Costs for FY 1999 and Use of Emergency Allocations
 - Estimated Y2K Costs for Fiscal Year 2000

GAO Objectives & Scope

The review objectives were to

- identify agency-reported Year 2000 costs through fiscal year (FY) 1998 and the agency processes used to track these costs
- determine the reported status of FY 1999 obligations for Year 2000 activities
- identify estimated Year 2000 costs for FY 1999 and the planned uses of emergency allocations
- identify the estimated Year 2000 costs for FY 2000

GAO Objectives & Scope (continued)

In October 1998, we requested documentation from the Office of Management and Budget (OMB) on federal agencies' required submissions of comprehensive plans and associated funding requirements for achieving Year 2000 computer compliance. We made follow-up contacts in an attempt to obtain this information.

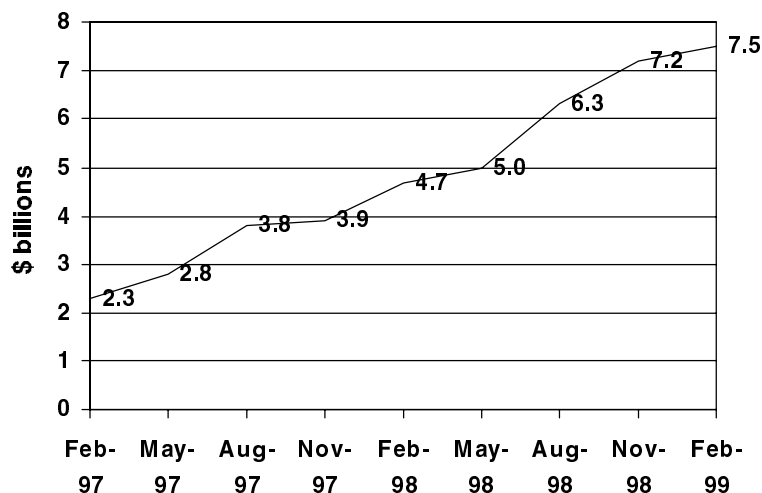
OMB has not responded to our request for documentation; therefore, we requested the necessary information directly from agencies.

GAO Objectives & Scope (continued)

We requested documentation from 29 federal agencies that provide quarterly reports to OMB (information was not requested from 4 agencies that are government sponsored enterprises) and an additional 12 agencies and organizations that received emergency funds.

GAO Background

The estimated total reported costs of Year 2000 for 24 major federal agencies activities have more than tripled during the last 2 years.



Note: OMB's quarterly reports issued on December 8, 1998 and March 18, 1999, did not include \$81.3 million and \$91.7 million in Transportation and Treasury costs, respectively, that they stated were non-Y2K costs funded from emergency supplemental funds.

Source: February 1997 data is from OMB's report *Getting Federal Computers Ready for 2000*, February 6, 1997. May 1997 to May 1998 data are from OMB's quarterly reports. The August 1998, November 1998, and February 1999 data are from the quarterly reports of the 24 major federal departments and agencies.

GAO Background (continued)

The Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, appropriated funds for emergency expenses related to Year 2000 conversion of federal information technology systems in the amounts of

- \$2.25 billion for civilian departments and agencies
 - \$16.873 million was designated for the Legislative Branch
 - \$13.044 million was designated for the Judiciary
- \$1.1 billion for the Department of Defense

GAO Background (continued)

By February 1999, OMB had made three allocations of the emergency funds totaling \$1.468 billion (65%) to civil agencies and one allocation of \$935 million (85%) to the Department of Defense. On March 5, 1999, OMB submitted to Congress a 4th civil agency allocation for \$61.8 million for the District of Columbia. The largest allocations to civil agencies were

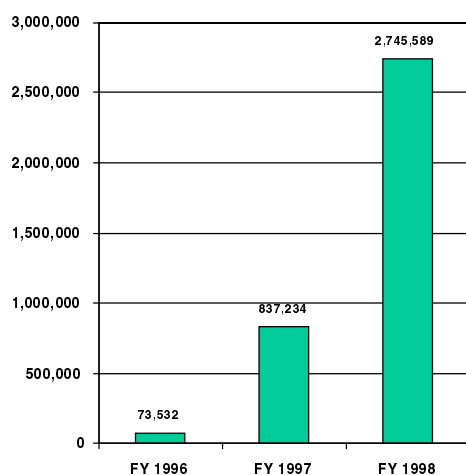
- \$570 million to Treasury
- \$282 million to HHS
- \$159 million to Transportation
- \$84 million to Justice

On April 2, 1999, OMB submitted to Congress a 5th proposed allocation of about \$199 million for 20 agencies.

Note: The total allocation includes about \$14 million that was allocated but not transferred to the Department of Energy.

GAO Year 2000 Costs Prior to Fiscal Year 1999

Agencies Reported Y2K Costs for
Fiscal Years 1996 - 1998



Note: One organization did not have FY 1996-1998 costs and another reported costs in FY 1996 that included prior years costs.

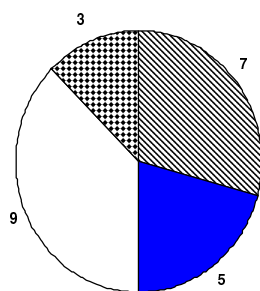
Source: Data reported by 34 agencies. In 11 cases, these reports were the agencies' February 1999 quarterly reports.

Agencies' reported Y2K costs escalated dramatically from FY 1996 to FY 1998.

We could not obtain this information from 7 organizations.

- The Federal Trade Commission and the African Development Foundation did not collect Y2K cost information.
- The Smithsonian, the U.S. Information Agency, Overseas Private Investment Corporation, U.S. Holocaust Memorial Council, and the District of Columbia did not provide information on Y2K costs.

GAO Year 2000 Cost Tracking Systems 24 Major Agencies



Actual

Some actual, some estimates

Estimates

Not provided

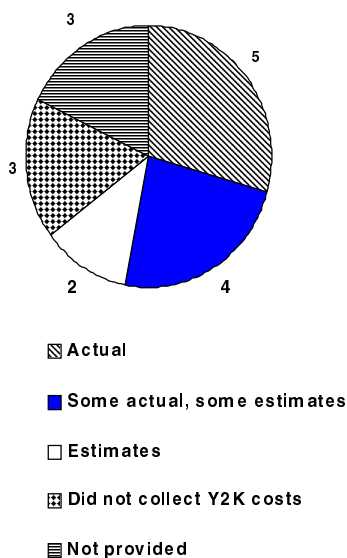
9 of the 24 major agencies reported that they did not track FY 1996-1998 actual costs (they used estimates) and 3 agencies did not provide us information on Y2K cost tracking.

7 of the major agencies reported that they tracked actual costs of Year 2000 activities for FY 1996-1998. Also, 5 major agencies reported that some costs were actual while others were estimates (e.g., contract costs were actual but labor costs were estimates or that actual costs were not captured for all years).

Agencies reported tracking actual Year 2000 costs through

- financial management systems - 3 agencies
- reports from component entities - 4 agencies

GAO Year 2000 Cost Tracking Systems Other Organizations



Of the 17 other organizations reviewed, 5 reported that they did not track FY 1996-1998 actual costs (2 used estimates and 3 did not collect Y2K costs) and 3 agencies did not provide us information on Y2K costs tracking.

5 of the other organizations reported that they tracked actual costs of Year 2000 activities for FY 1996-1998. Also, 4 organizations reported that some costs were actual while others were estimates (e.g., contract costs were actual but labor costs were estimates or that actual costs were not captured for all years).

Organizations reported tracking actual Year 2000 costs through

- financial management systems - 4 agencies
- project tracking systems at the Department level - 1 agency

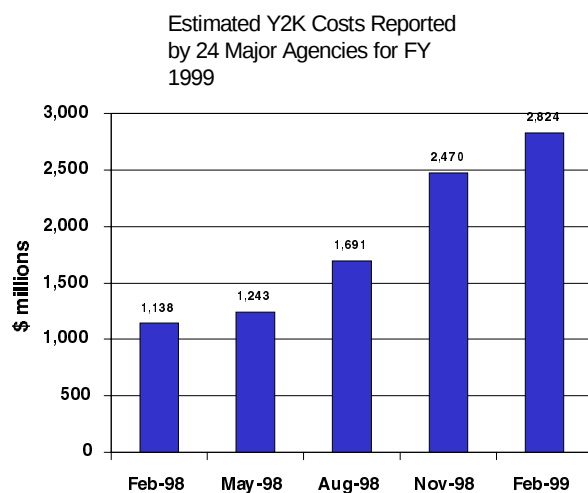
GAO **Obligations of Appropriations and
Emergency Funds in FY 1999**

24 organizations reported obligating about \$68.4 million in the 1st quarter of FY 1999.

10 organizations did not know what their total Y2K obligations were in the first quarter of 1999, but 2 provided data on obligations of emergency funds (these obligations are included in the above total)

9 organizations, including 5 major agencies, did not provide this information.

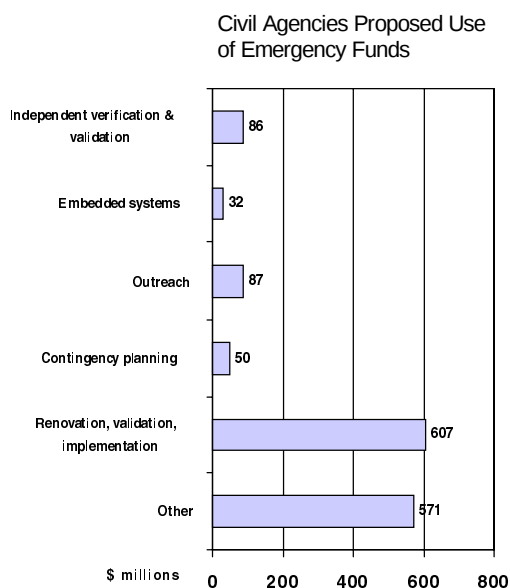
GAO Year 2000 Costs Increased Estimates for FY 1999



FY 1999 Y2K estimated costs reported by the 24 major agencies have increased by 148 percent from February 1998 to February 1999.

Source: Agency quarterly reports to OMB

GAO Use of Year 2000 Emergency Funds By Type of Activity



Note: This chart does not include one or more allocations to Dept. of Energy, Small Business Administration, Smithsonian Institution, District of Columbia, and African Development Foundation because they did not provide the justification documentation. The justification data from four organizations did not equal the total allocations reported by OMB.

Civil agencies most frequently specified renovation, validation, and implementation of systems as the planned use of emergency funds.

In the "other" category, a primary use of funds is the purchase of replacement personal computers and network hardware and software.

Defense plans to use \$524.5 million for testing, \$148 million for operational evaluations, and \$262.4 million for contingency planning.

GAO **Reasons Organizations Requested Emergency Funds**

According to their justification submissions to Congress and OMB, organizations requested emergency funds for a variety of reasons

- new requirements
- increased costs of ongoing Y2K activities
- activities for which regular appropriations were not available

GAO **Reasons Organizations Requested Emergency Funds (continued)**

Emergency funds were requested for a variety of new requirements:

- New outreach and independent verification and validation (IV&V) requirements were cited by 22 organizations
 - For example, Commerce requested \$31.6 million for IV&V activities and \$25 million for outreach activities that it did not have in its plans for FY 1999
- Decisions to replace personal computers and network hardware and software were cited by 18 organizations
 - For example, Agriculture requested \$8.5 million for Rural Development to accelerate the replacement of personal computers

GAO **Reasons Organizations Requested Emergency Funds (continued)**

Funds were requested for increased costs of ongoing activities:

- 21 organizations cited costs for ongoing activities, such as validation and implementation, had increased beyond the projections for the FY 1999 budget requests. For example,
 - Energy requested \$13.8 million because its Y2K costs had increased since April 1998 to accelerate renovation, validation, and implementation activities that were behind schedule
 - HHS' Health Care Financing Administration requested \$28.3 million for IV&V activities because they had increased beyond the level planned for FY 1999

GAO **Reasons Organizations Requested Emergency Funds (continued)**

Emergency funds requested for activities for which regular appropriations were not available:

- According to their emergency fund justifications, Treasury, State, and Justice had their FY 1999 budget requests reduced by \$253 million, \$38 million, and \$20 million, respectively. The agency justifications stated that Congress expected them to obtain emergency funds to cover these costs. Included in Treasury's \$253 million was \$92 million for non-Y2K information technology investments, according to information in OMB's March 1999 quarterly report.

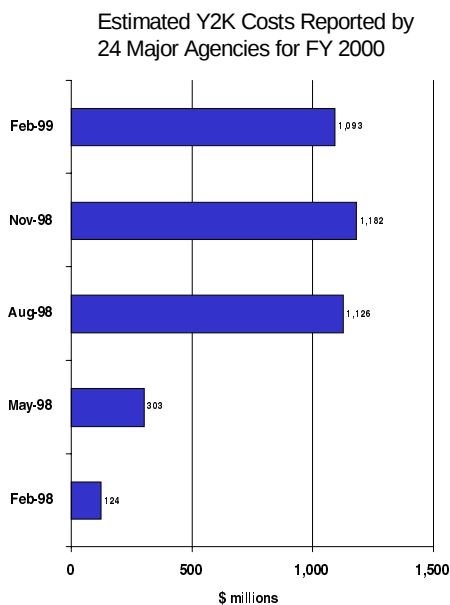
We are aware of no explicit legislative or statutory provision directing the use of emergency funds as an alternative to general appropriations for Y2K compliance. The conference report on Treasury and State appropriations for FY 1999, however, acknowledges that additional funds would be required in FY 1999 for Treasury and State for Y2K compliance. Further, Section 513 of the Treasury and General Government Appropriations Act, 1999, permitted use of Treasury funds to achieve Y2K compliance "until such time as supplemental appropriations are made available for that purpose."

GAO **Reasons Organizations Requested Emergency Funds (continued)**

Emergency funds requested for activities for which regular appropriations were not available:

- Four agencies (Commerce, Executive Office of the President-Administration, Federal Communications Commission, and National Archives and Records Administration) told us they received emergency funds for Y2K activities which, according to their submissions to OMB, they assumed would be funded by the regular FY 1999 appropriations. Because these agencies do not have a separate budget line item for Y2K costs, we are not sure whether their FY 1999 budget requests were reduced for these activities.

GAO Estimated Y2K Costs for FY 2000



Source: Agency quarterly reports to OMB

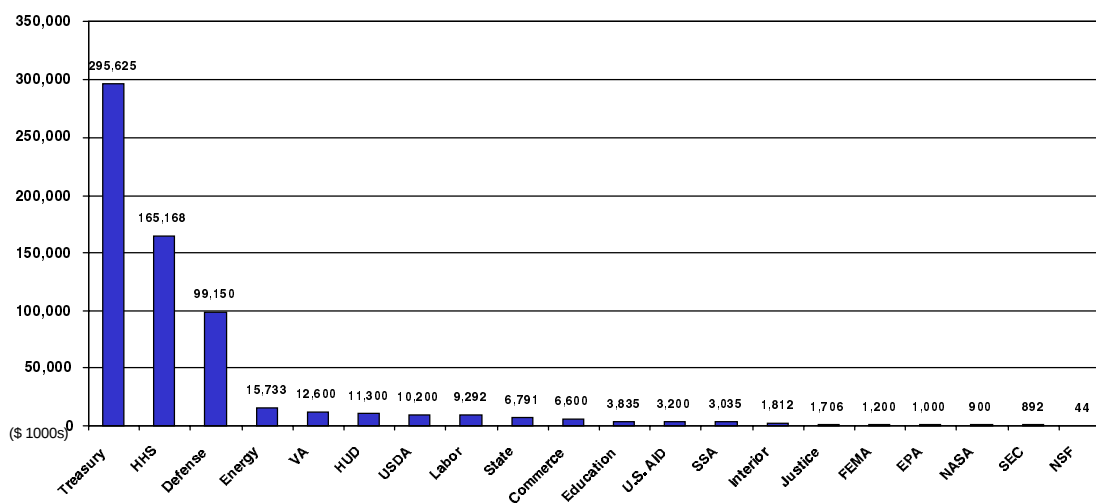
Estimated costs of Y2K activities for FY 2000 have increased by over 700 percent during the last year. 39 organizations responded to our questions on FY 2000 costs.

28 organizations reported they would have Y2K costs in FY 2000 and 11 organizations do not expect to have any costs

- 13 organizations specified the type of Y2K activity requiring the funds
- 2 organizations specified the systems
- 3 organizations could only provide information on which component would receive the funds
- 10 organizations did not provide a breakdown of costs

GAO Estimated Y2K Costs for FY 2000 Reported Costs by Agency

20 of the 24 major agencies provided us with estimates of their Y2K costs for FY 2000, 3 agencies said that they do not expect to have such costs, and 1 did not respond to our request for this information. In addition, 8 other organizations reported estimated Y2K costs ranging from \$50,000 to \$8.3 million.



Note: Agencies Y2K cost estimates reported to us may vary from the amounts in their quarterly reports to OMB.

GAO **Estimated Y2K Costs for FY 2000** Uncertainties Associated with Estimates

Very little documentation was provided to us for budget requests

- 12 agencies reported that they listed Y2K costs in their FY 2000 budget request
- Only 4 agencies provided documentation on their requirements for FY 2000

No agencies, except for HHS, expected to have Y2K costs--such as Y2K costs of grantees or local governments--beyond those projected in their budgets. HHS has begun to identify possible Y2K needs of grantees.

Federal Agencies and Organizations Included in the Review

Agencies that Provide Y2K Status Reports to OMB

Department of Agriculture

Department of Commerce

Department of Defense

Department of Education

Department of Energy

Department of Health and Human Services

Department of Housing and Urban Development

Department of the Interior

Department of Justice

Department of Labor

Department of State

Department of Transportation

Department of Treasury

Department of Veterans Affairs

Environmental Protection Agency

National Aeronautics and Space Administration

Agency for International Development

Federal Emergency Management Agency

General Services Administration

National Science Foundation

Nuclear Regulatory Commission

Appendix II
Federal Agencies and Organizations Included
in the Review

Office of Personnel Management

Small Business Administration

Federal Communications Commission

National Archives and Records Administration

Office of Administration, Executive Office of the President

Peace Corps

U.S. Trade Representative, Executive Office of the President

Social Security Administration

Organizations
Receiving Emergency
Allocations

African Development Foundation

Corporation for National and Community Service

District of Columbia

Federal Trade Commission

Office of Special Counsel

Overseas Private Investment Corporation

Railroad Retirement Board

Securities and Exchange Commission

Selective Service System

Smithsonian Institution

United States Holocaust Memorial Council

United States Information Agency

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