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AGRICULTURAL CONSERVATION

USDA Should Improve Its Management of Key Conservation Programs to Ensure Payments Promote Environmental Goals

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Natural Resources and Environment





Highlights of [GAO-07-370T](#), testimony before the Committee on Agriculture, Nutrition, and Forestry, U.S. Senate

Why GAO Did This Study

The Environmental Quality Incentives Program (EQIP) and the Conservation Security Program (CSP), administered by the U.S. Department of Agriculture's (USDA) Natural Resources Conservation Service (NRCS), are designed to promote conservation goals. In recently issued reports on these programs, GAO assessed (1) NRCS's process for allocating EQIP funds to the states to optimize environmental benefits, (2) NRCS's measures to monitor EQIP's performance, and (3) the legislative and regulatory measures available to prevent duplication between CSP and other conservation programs, such as EQIP.

What GAO Recommends

GAO recommended that NRCS (1) ensure that the factors and weights used in EQIP's general financial assistance formula are documented and linked to program priorities, and data sources are accurate and current, (2) continue to analyze and use information from its performance measures to revise the financial assistance formula, and (3) develop a comprehensive process to preclude and identify duplicate payments between CSP and other conservation programs. USDA agreed that the EQIP financial assistance formula needed review and said it has improved oversight to cross-check payments to determine if duplicate payments have been made. USDA did not agree that the EQIP funding process lacked a clear link to the program's purpose.

www.gao.gov/cgi-bin/getrpt?GAO-07-370T.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Lisa Shames, (202) 512-3841, ShamesL@gao.gov.

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What GAO Found

Because farmers and ranchers own and manage about 940 million acres, or about half of the continental United States' land area, they are among the most important stewards of our soil, water, and wildlife habitat. EQIP provides assistance to farmers and ranchers to take new actions aimed at addressing identified conservation problems, whereas CSP rewards farmers and ranchers who already meet very high standards of conservation and environmental management on their operations. In fiscal year 2006, EQIP and CSP provided about \$1 billion and \$260 million, respectively, in financial and technical assistance to farmers and ranchers. Efficient and effective management of these programs by NRCS is especially important in light of the nation's current deficit and growing long-term fiscal challenges. GAO found the following weaknesses in the management of EQIP and CSP:

- NRCS's process for providing EQIP funds to states is not clearly linked to the program's purpose of optimizing environmental benefits; as such, NRCS may not be directing funds to states with the most significant environmental concerns arising from agricultural production. To allocate most EQIP funds, NRCS uses a general financial assistance formula that consists of 31 factors and weights. However, NRCS does not have a documented rationale for how each factor contributes to accomplishing the program's purpose. In addition, some data that NRCS uses in applying the formula are questionable or outdated.
- NRCS has begun to develop long-term, outcome-oriented performance measures for EQIP. Such measures can provide information to better gauge program performance and also help NRCS refine its process for allocating funds to the states by directing funds to areas of the country that need the most improvement. However, NRCS did not have plans to link these measures to the EQIP funding allocation process.
- Despite legislative and regulatory provisions, it is still possible for producers to receive duplicate payments through CSP and other USDA conservation programs because of similarities in the conservation actions financed through these programs. However, NRCS did not have a comprehensive process to preclude or identify such duplicate payments. In reviewing NRCS's payments data, GAO found a number of examples of duplicate payments.

Ensuring the integrity and equity of existing farm programs is a key area needing enhanced congressional oversight. Such oversight can help ensure that conservation programs, such as EQIP and CSP, benefit the agricultural sector as intended and protect rural areas from land degradation, diminished water and air quality, and loss of wildlife habitat.

Mr. Chairman and Members of the Committee:

I am pleased to be here today to discuss the U.S. Department of Agriculture's (USDA) management of two of its agricultural conservation programs—the Environmental Quality Incentives Program (EQIP) and the Conservation Security Program (CSP). Because farmers and ranchers own and manage about 940 million acres, or about half of the continental United States' land area, they are among the most important stewards of our soil, water, and wildlife habitat. EQIP and CSP, administered by USDA's Natural Resources Conservation Service (NRCS), are designed to encourage and reward activities that promote conservation goals. EQIP provides assistance to farmers and ranchers to take new actions aimed at addressing identified conservation problems, whereas CSP rewards farmers and ranchers who already meet very high standards of conservation and environmental management in their operations.

We at GAO are anxious to assist the 110th Congress in meeting its oversight agenda. To that end, we have recommended that ensuring the integrity and equity of existing farm programs is a key area needing congressional oversight.¹ The Farm Security and Rural Investment Act of 2002² (2002 farm bill) authorized funding for several agricultural conservation programs, among them EQIP and CSP, estimated by the Congressional Budget Office to be \$20.8 billion for fiscal years 2002 through 2007. In fiscal year 2006 alone, EQIP and CSP provided about \$1 billion and \$260 million, respectively, in financial and technical assistance to farmers and ranchers. Given the size and significance of these programs in protecting rural areas from land degradation, diminished water and air quality, and loss of wildlife habitat, it is essential that they be managed effectively and efficiently. Appendix I provides information on authorized funding for these and other key USDA conservation programs.

My testimony today is based on our recent reports evaluating NRCS's implementation of EQIP³ and CSP.⁴ I will focus on three primary issues

¹GAO, *Suggested Areas for Oversight for the 110th Congress*, [GAO-07-235R](#) (Washington, D.C.: Nov. 17, 2006).

²Pub. L. No. 107-171, 116 Stat. 134 (2002).

³GAO, *Agricultural Conservation: USDA Should Improve Its Process for Allocating Funds to States for the Environmental Quality Incentives Program*, [GAO-06-969](#) (Washington, D.C.: Sept. 22, 2006).

discussed in these two reports: (1) NRCS's process for allocating EQIP funds to the states to optimize environmental benefits, (2) NRCS's measures to monitor EQIP performance, and (3) the legislative and regulatory measures available to prevent duplication between CSP and other USDA conservation programs and the duplication that has occurred. To perform this work, we reviewed relevant statutory provisions, NRCS regulations, program documentation, and guidelines for implementing EQIP and CSP and spoke with NRCS officials. Our work was conducted in accordance with generally accepted government auditing standards.

In summary, we reported that NRCS's process for allocating EQIP funds to the states does not clearly link to the program's purpose of optimizing environmental benefits; as such, NRCS may not be directing EQIP funds to states with the most significant environmental concerns arising from agricultural production. We also reported that NRCS has developed long-term, outcome-oriented measures to assess changes to the environment resulting from EQIP practices as part of its 2005 strategic planning effort. These measures could help the agency refine its process for allocating funds to the states through its financial assistance formula by directing funds toward areas of the country that need the most improvement. However, at the time of our report, NRCS had not yet done so. Finally, with respect to CSP, we reported that despite provisions in the 2002 farm bill and NRCS regulations and procedures designed to reduce the potential for duplication between CSP and other conservation programs, duplicate payments for the same conservation practice or activity on the same land have occurred. On the basis of these findings, we made recommendations to improve USDA's process for allocating EQIP funds to the states and to develop a process to preclude and identify duplicate payments between CSP and other conservation programs.

⁴GAO, *Conservation Security Program: Despite Cost Controls, Improved USDA Management Is Needed to Ensure Proper Payments and Reduce Duplication with Other Programs*, [GAO-06-312](#) (Washington, D.C.: April 28, 2006).

NRCS's Process for Allocating EQIP Funds to the States Does Not Link to the Program's Purpose of Optimizing Environmental Benefits

NRCS's process for providing EQIP funds to the states is not clearly linked to the program's purpose of optimizing environmental benefits. In particular, NRCS's general financial assistance formula, which accounts for approximately two-thirds of funding provided to the states, does not have a documented rationale for each of the formula's factors and weights, which are used to determine the allocation of funds to the states to address environmental issues. Thus, it is not always clear whether the formula factors and weights direct funds to the states as effectively as possible. In addition, the financial assistance formula relies on some questionable and outdated data. As a result, NRCS may not be directing EQIP funds to states with the most significant environmental concerns arising from agricultural production.

NRCS Does Not Have A Documented Rationale for Formula Factors and Weights

In fiscal year 2006, approximately 65 percent of EQIP funds were considered general financial assistance—funds for installing conservation practices—and were allocated using a general financial assistance formula. This formula contains 31 factors related to the availability of natural resources and the presence of environmental concerns or problems. For example, factors in the formula measure acres of wetlands and at-risk species habitat, pesticide and nitrogen runoff, and the ratio of commercial fertilizers to cropland. NRCS assigns each of the formula's factors a weight that determines the funds to be allocated to states based on that factor. For example, factors with the highest weights include acres of highly erodible cropland, acres of fair and poor rangeland, the quantity of livestock, and the quantity of animal waste generated. A state's total allocation is composed of the funds it receives for each of the 31 factors.

NRCS has periodically modified factors and weights to emphasize different national priorities, most recently in fiscal year 2004, following the passage of the 2002 farm bill. However, NRCS has not documented the basis for its decisions regarding the formula factors and weights nor explained how they achieve the program's purpose of optimizing environmental benefits. Thus, it is not always clear whether the formula factors and weights help direct funds to the states as effectively as possible.

For example, NRCS has not demonstrated that it has the most appropriate water quality factors in its formula. Specifically, the formula includes a factor addressing impaired rivers and streams but no factor for impaired lakes and other bodies of water. Moreover, it is not certain whether the impaired rivers and streams factor results in funds being awarded on the basis of general water quality concerns or water pollution specifically

caused by agricultural production. As a result, it was not certain whether the formula allocates funds as effectively as possible to states with water quality concerns arising from agricultural production.

While the factors in the EQIP general financial assistance formula determine what resource and environmental characteristics are considered when allocating funds, the weights associated with the factors directly affect how much total funding is provided for each factor and, thus, the amount of money each state receives. Small differences in the factor weights can shift the amount of financial assistance directed at a particular resource concern. For example, in 2006, if the weight of any of the 31 factors had increased by 1 percent, \$6.5 million would have been allocated on the basis of that factor at the expense of one or more other factors. Such a shift could affect the amount of financial assistance received by each state. The potential for the weights to significantly affect the amount of funding a state receives underscores the importance of having a well-founded rationale for assigning them.

Some stakeholders we spoke with questioned NRCS's assignment of weights to certain factors in the financial assistance formula because they did not believe NRCS's formula adequately reflected the states' environmental priorities. For example, the formula allocates 6.3 percent of EQIP funds to the states on the basis of factors specifically associated with animal feeding operations. However, states have spent more than 6.3 percent of their EQIP funding on conservation practices related to animal feeding operations. For example, in fiscal year 2005, states spent a total of 11 percent of EQIP financial assistance, or \$91.1 million, on just one such practice—the construction of animal waste storage facilities. This discrepancy suggests that the weights in the formula may not reflect states' priorities.

Financial Assistance Formula Relies on Some Questionable and Outdated Data

Weaknesses in the financial assistance formula are compounded by NRCS's use of questionable and outdated data as they apply to the formula. Accurate data are key to ensuring that funds are distributed to states as intended. However, we identified several methodological weaknesses in the data sources: (1) data that were used more than once in the formula, (2) data sources whose accuracy could not be verified, and (3) data that were not as current as possible.

First, 5 of the 29 data sources in the financial assistance formula were used more than once for separate factors, potentially causing NRCS to overemphasize some environmental concerns at the expense of others.

For example, NRCS uses the same data—data estimating the potential for pesticide and nitrogen runoff from agricultural land—for two factors in the formula intended to represent unique environmental concerns. Using the same data for multiple factors may result in more emphasis being placed on certain environmental concerns than intended. Furthermore, using data created for one factor for a second factor also makes the formula less transparent and potentially less reliable for allocating state funding.

Second, NRCS could not confirm the source of data used in 10 factors in the formula; as such, we could not determine the accuracy of the data, verify how NRCS generated the data, or fully understand the basis on which the agency allocates funding. For example, we could not verify how NRCS generated data for factors measuring the quantities of livestock and animal waste. NRCS said it had not retained documentation on how the data for these factors were calculated. As a result, it was uncertain whether NRCS had chosen the most appropriate data as its basis for allocating funds to states with pollution problems from livestock or whether the data were accurately calculated.

Third, NRCS does not use the most current data for six factors in the formula. For example, according to NRCS, the source of data on the ratio of commercial fertilizers to cropland was a 1995 report by the Association of American Plant Food Control Officials. We found a 2005 version of the same report with more current data. The absence of the most recent data for these six factors raises questions about whether the formula allocates funds to areas of the country that currently have the greatest environmental needs, because recent changes in a state's agricultural or environmental status may not be reflected.

Because of our concerns about the general financial assistance formula, we recommended that NRCS ensure its rationale for the factors and weights was documented and addressed program priorities, and the data sources used in the formula were accurate and current. In responding to our report, USDA agreed that the EQIP formula needed review but did not agree with our assessment that NRCS's funding process lacked a clear link to the program's purpose of optimizing environmental benefits. We continue to believe, however, that the weaknesses we identified in the general financial assistance formula lessen its ability to optimize environmental benefits. Additional information describing its reasons for including or excluding factors in the formula would help ensure that EQIP's purpose of optimizing environmental benefits is more evident.

NRCS Has Begun to Develop More Outcome-Oriented Performance Measures for EQIP, but Has Not Yet Linked Them to the Funding Allocation Process

NRCS has begun to develop more long-term, outcome-oriented performance measures to assess changes to the environment resulting from EQIP practices. In addition to providing information to better gauge program performance, these measures could also help NRCS refine its funding allocation process to the states by directing funds to areas of the country that need the most improvement. However, at the time of our report, NRCS did not yet have any plans to link these performance measures to the EQIP funding allocation process.

In 2000, we reported that performance measures tied to outcomes would better communicate the results NRCS intended its conservation programs to achieve and would be more useful in judging NRCS's performance in carrying out its mission.⁵ In 2002, NRCS established annual performance measures for EQIP. However, they were primarily program outputs—the number and type of conservation practices installed—and as such provided limited information for decision makers.

Subsequently, as part of its 2005 strategic planning effort, NRCS developed long-term, outcome-oriented performance measures to assess changes to the environment resulting from the installation of EQIP conservation practices. These measures include such things as reducing sediment runoff from farms, improving soil condition on working cropland, and increasing water conservation. They also include proposed targets for each measure to be achieved by 2010, such as reducing sediment runoff by 18.5 million tons annually. According to NRCS, it has developed baselines for these performance measures, and plans to assess and report on them once computer models and other data collection methods that estimate environmental change are completed.

According to the Director of NRCS's Strategic Planning and Performance Division, NRCS expects to assess and report on the status of all measures by 2010 but will be able to assess the results of some measures sooner, such as improved soil condition on working cropland. In the meantime, the agency will continue to use its existing annual measures to assess performance. The director acknowledged that the outcome-oriented measures were not as comprehensive as needed but represented measures

⁵GAO, *Natural Resources Conservation Service: Additional Actions Needed to Strengthen Program and Financial Accountability*, [GAO/RCED-00-83](#) (Washington, D.C.: April 7, 2000).

NRCS could reasonably assess using modeling and data collection methods that would soon become available. NRCS plans to continue to improve its performance measures.

Although we did not assess the comprehensiveness of the EQIP performance measures, the additional information they provide about the results of EQIP outcomes should allow NRCS to better gauge program performance. As a next step, such information could also help the agency refine its process for allocating funds to the states through its general financial assistance formula by directing funds toward practices that address unrealized performance targets and areas of the country that need the most improvement. The Chief of NRCS's Environmental Improvement Programs Branch agreed that information about program performance might eventually be linked to the EQIP funding allocation process. However, at the time of our report, the agency did not have plans to make this linkage.

We recommended that the Secretary of Agriculture direct NRCS to continue to analyze current and newly developed outcome-oriented performance measures for EQIP and use this information to make any further revisions to the financial assistance formula to ensure funds are directed to areas of highest priority. In its response, NRCS stated that the current measures have been revised to reflect the most recent results of its effort to track and report program performance.

Legislative and Regulatory Measures Reduce the Potential for Duplication between CSP and Other Programs, but the Potential Remains for Duplicate Payments, and Such Payments Have Occurred

A number of legislative and regulatory actions have been taken that reduce the potential for duplication between CSP and other USDA conservation programs, such as EQIP. For example, the 2002 farm bill provides that CSP may reward producers for maintaining conservation practices that they have already undertaken, whereas other programs generally provide assistance to encourage producers to take new actions to address conservation problems on working lands or to idle or retire environmentally sensitive land from agricultural production. In addition, the 2002 farm bill explicitly prohibits duplicate payments under CSP and other conservation programs for the same practice on the same land. It also prohibits CSP payments for certain activities that can be funded under other conservation programs, such as the construction or maintenance of animal waste storage or treatment facilities.

In addition, CSP regulations, promulgated by USDA, were designed to prevent duplication between CSP and other conservation programs. For example, the regulations establish higher minimum eligibility standards for

CSP than for other programs, which help to differentiate the applicant pool for CSP from the potential applicants for these other programs. The regulations also encourage CSP participants to implement conservation actions, known as enhancements, to achieve a level of treatment that generally exceeds the level required by other USDA conservation programs.

Despite these actions, the potential for duplicate payments still exists because of similarities in conservation actions financed through CSP and other programs, and our analysis has revealed that duplicate payments have occurred. Our analysis of 2004 payments data showed that 172 (or 8 percent) of the 2,180 producers who received a CSP payment in 2004 also received an EQIP payment that year. Among the 172 producers, we identified 72 who received a total of 121 payments that appeared to be for similar or related conservation actions. We then selected 11 of these producers, who received a total of 12 payments under each program, for more detailed analysis and found that in 8 cases duplicate payments had occurred. For example, four of these duplicate payments were made to producers who received a CSP enhancement payment and an EQIP payment for conservation actions that appeared to be similar. In one of these cases, a producer received a CSP pest management enhancement payment of \$9,160 for conservation crop rotation and, on the same parcel of land, an EQIP payment of \$795 for the same conservation action—conservation crop rotation.

NRCS state officials agreed that the payments made in these four cases were duplicates. They stated that they were unaware that such duplication was occurring and that they would inform their district offices of it. NRCS headquarters officials stated that the agency lacks a comprehensive process to either preclude duplicate payments or identify them after a contract has been awarded. Instead, these officials said, as a guard against potential duplication, NRCS relies on the institutional knowledge of its field staff and the records they keep.

NRCS has the authority to recover duplicate payments. CSP contracts, by way of reference, include a clause stating that CSP participants cannot receive duplicate payments. Under a CSP contract, as required in the 2002 farm bill, a producer agrees that on violation of any term or condition of the contract to refund payments and forfeit all rights to receive payments or to refund or accept adjustments to payments, depending on whether the Secretary of Agriculture determines that termination of the contract is or is not warranted, respectively.

Duplicate payments reduce program effectiveness and, because of limited funding, may result in some producers not receiving program benefits for which they are otherwise eligible. For these reasons, we recommended that the Secretary of Agriculture direct the Chief of NRCS to (1) develop a comprehensive process, such as an automated system, to review CSP contract applications to ensure that CSP payments, if awarded, would not duplicate payments made by other USDA conservation programs; and (2) develop a process to efficiently review existing CSP contracts to identify cases where CSP payments duplicate payments made under other programs and take action to recover appropriate amounts and to ensure that these duplicate payments are not repeated in fiscal year 2006 and beyond.

Regarding the first recommendation, in July 2006, NRCS said it had created an automated system within its contracting software to conduct a comparison between existing contracts for EQIP and other conservation programs and new CSP applications to reveal potential areas of overlapping practices. In addition, NRCS indicated that for the fiscal year 2006 CSP sign-up, it would require applicants to complete a form that asks an applicant to certify whether or not they are receiving payments from another conservation program on any of the land being offered for enrollment in CSP. These actions appear to be steps in the right direction, but we have not assessed their effectiveness. Regarding the second recommendation, NRCS indicated that all identified duplicate payments would be dealt with according to the NRCS contracting manual. We do not know the extent to which NRCS has identified and recovered duplicate payments.

In conclusion, EQIP and CSP are key agricultural conservation programs that can play an invaluable role in encouraging farmers and ranchers to act as stewards of the nation's natural resources. However, the weaknesses we identified in the management of EQIP and CSP funds may lessen these programs' effectiveness. Refining the EQIP allocation formula to ensure funds are provided to states in a manner that optimizes environmental benefits, continuing to develop outcome-oriented performance measures to help refine its funding allocation process, and developing processes designed to eliminate duplicate payments between CSP and other programs would enhance the programs' ability to effectively promote conservation among U.S. agricultural producers. Furthermore, oversight of these programs, such as today's hearing, helps ensure funds are spent as economically, efficiently and effectively as possible and benefit the

agricultural sector as intended. Such oversight is especially critical in light of the nation's current deficit and growing long-term fiscal challenges.

Mr. Chairman, this concludes my prepared statement. I would be pleased to respond to any questions that you or other Members of the Committee may have.

Contact and Staff Acknowledgments

Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. For further information about this testimony, please contact Lisa Shames, Acting Director, Natural Resources and Environment, (202) 512-3841 or ShamesL@gao.gov. Key contributors to this statement were James R. Jones, Jr., Assistant Director; Gary Brown; Thomas Cook; Paige Gilbreath; and Carol Herrnsstadt Shulman.

Appendix I: Description of Key USDA Conservation Programs

Dollars in millions		
Program	Description	Total authorization, fiscal years 2002 through 2007
Conservation Reserve Program	Provides annual rental payments and cost-share and technical assistance to establish permanent vegetative land cover in exchange for taking environmentally sensitive cropland out of production for 10 to 15 years. Most program lands are enrolled through the use of contracts and competitive bidding during designated sign-ups. Some economic uses of enrolled land are allowed with a reduction of annual rental payments, such as the installation of wind turbines and managed haying and grazing. Up to 39.2 million acres may be enrolled at any one time.	\$11,118
Conservation Security Program	Offers various payments and technical assistance to support ongoing stewardship of agricultural land through 5- to 10-year contracts to promote conservation and the improvement of soil, water, air, energy, and plant and animal life on private and tribal agricultural lands. Unlike other USDA conservation programs that provide assistance to take new actions aimed at addressing identified conservation problems, CSP rewards farmers and ranchers who already meet very high standards of conservation and environmental management in their operations.	^a
Environmental Quality Incentives Program	Offers incentive and cost-share payments and technical assistance through 1- to 10-year contracts to implement structural and land management practices or to develop a comprehensive nutrient management plan. At least 60 percent of annual funds made available for cost-share and incentive payments are required to be targeted at practices relating to livestock production.	5,800
Farmland Protection Program	Purchases easements or other interests in eligible land (up to 50 percent of fair market value) for the purpose of protecting topsoil by limiting nonagricultural uses of the land. Eligible land means land on a farm or ranch that is subject to a pending offer for purchase from an eligible entity and that has prime, unique, or other productive soil or that contains historical or archeological resources. Eligible land includes cropland, rangeland, grassland, pastureland, and forestland that is an incidental part of the agricultural operation.	597
Grassland Reserve Program	Offers permanent and 30-year easements and 10- to 30-year rental agreements to grassland owners to assist owners in restoring and conserving eligible land. ^b Up to 2 million acres may be enrolled.	254
Wetlands Reserve Program	Targets restoration of prior-converted and farmed wetlands to a wetland condition. Acreage can be enrolled in the program through the use of permanent easements, 30-year easements, and restoration cost-share agreements. Program lands may be used for compatible economic uses such as hunting, fishing, or limited timber harvests. Up to 2.275 million acres may be enrolled.	1,506
Wildlife Habitat Incentives Program	Offers cost-share payments through 5- to 10-year agreements to develop and protect and restore wildlife habitat. Allows up to 15 percent of funds each year to be used for increased cost-share assistance to producers who enter into 15-year agreements.	360

Sources: GAO analysis of U.S. Department of Agriculture and Congressional Budget Office information and the 2002 farm bill.

^aCongress authorized the Conservation Security Program without placing limits on either its funding or the number of acres enrolled, although at times Congress has capped its funding in other legislation.

^bIn states that impose a maximum duration for easements, the Secretary of Agriculture can use an easement for the maximum duration allowed under state law.

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