



Farm Service Agency's Conservation Reserve Program Payment Calculations

Inspection Report 03801-0001-24

We reviewed the process FSA used to calculate CRP payments, incentives, and adjustments for FY 2021 through March 31, 2022.

OBJECTIVE

Our objective was to identify the process FSA used to calculate CRP payments for the general, continuous, and grasslands programs beginning in FY 2021. We also determined how FSA calculated CRP incentives for enrollment and adjustments.

REVIEWED

We evaluated the process FSA used to calculate payments for general, continuous, and grasslands CRP beginning in FY 2021, as well as determined how FSA calculated CRP incentives for enrollment and adjustments.

RECOMMENDS

We are not making any recommendations.

WHAT OIG FOUND

The Office of Inspector General (OIG) found that Farm Service Agency (FSA) established a method to determine the calculation of rental payments consistent with the need to adjust over time to meet the targeted enrollment goals and limits outlined in the Agriculture Improvement Act of 2018 (the 2018 Farm Bill). The 2018 Farm Bill directed an increase in Conservation Reserve Program (CRP) enrolled acreage over time to reach a limit of 27 million acres by fiscal year (FY) 2023. FSA increased incentives and adjustment rates in June 2021 to encourage an increase in enrollment in response to declines in CRP-enrolled acreage since 2019. FSA's approach to meeting statutory enrollment levels established by the 2018 Farm Bill generally relied on historical rates to determine the appropriate incentives and adjustment rates to increase CRP enrollment. As part of the agency's process to develop incentives and adjustments to increase enrollment, FSA program staff used decision matrices and memoranda to document the decision-making process.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: January 5, 2023

INSPECTION

NUMBER: 03801-0001-24

TO: Zach Ducheneaux
Administrator
Farm Service Agency

ATTN: Gary Weishaar
Branch Chief
External Audits and Investigations Division

FROM: Yarisís Rivera Rojas
Acting Assistant Inspector General for Audit

SUBJECT: Farm Service Agency's Conservation Reserve Program Payment Calculations

This report presents the results of the subject review. We are not making any recommendations in this report. No further action by your staff is required.

We appreciate the courtesies and cooperation extended to us by members of your staff during our inspection fieldwork and subsequent discussions. This report contains publicly available information and will be posted in its entirety to our website (<https://usdaoig.oversight.gov>) in the near future.

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Background and Objectives

Background

The United States Department of Agriculture's (USDA) Farm Service Agency's (FSA) mission is to equitably serve all farmers, ranchers, and agricultural partners through the delivery of effective, efficient agricultural programs for all Americans. As part of this mission, FSA oversees a number of voluntary conservation-related programs. These programs work to address a large number of farming- and ranching-related conservation issues, including: (1) protecting drinking water, (2) reducing soil erosion, (3) preserving wildlife habitat, (4) preserving and restoring forests and wetlands, and (5) aiding farmers whose farms are damaged by natural disasters. One such conservation program that FSA administers is the Conservation Reserve Program (CRP).¹ Signed into law in December 1985, CRP is one of the largest private-lands-conservation programs in the United States. CRP was authorized by the Food Security Act of 1985,² and grasslands CRP was authorized by the Agricultural Act of 2014 (the 2014 Farm Bill).³ CRP, including grasslands CRP, was reauthorized by the Agriculture Improvement Act of 2018 (the 2018 Farm Bill).⁴

CRP is a voluntary program where FSA contracts with participants so that environmentally sensitive agricultural land is not farmed or ranched but instead devoted to conservation benefits. CRP participants establish long-term, resource-conserving plant species, such as approved grasses or trees (known as "covers") to control soil erosion, improve water quality, and develop wildlife habitat. In return, FSA provides participants with annual rental payments and cost-share assistance.⁵ The duration of the CRP contracts is between 10 and 15 years. The long-term goal of CRP is to reestablish valuable land cover to help improve water quality, prevent soil erosion, and reduce the loss of wildlife habitat.

CRP enrolls land through general signups, continuous signups, and grasslands signups.⁶ The enrollment periods and the factors for selection vary based on the signup.

¹ The program is implemented by FSA on behalf of USDA's Commodity Credit Corporation. Technical support functions are provided by USDA's Natural Resources Conservation Service (NRCS), State forestry agencies, local soil and water conservation districts, and non-Federal technical assistance providers.

² Food Security Act of 1985, Pub. L. No. 99-198, 99 Stat. 1509.

³ Agricultural Act of 2014, Pub. L. No. 113-79, 128 Stat. 718 (2014 Farm Bill).

⁴ Agriculture Improvement Act of 2018, Pub. L. No. 115-334, 132 Stat. 4530 (2018 Farm Bill).

⁵ According to 16 U.S.C. § 3834(b)(1), *cost-share assistance* means the Secretary shall pay 50 percent of the cost of establishing water quality and conservation measures and practices required under each contract for which the Secretary determines that cost sharing is appropriate and in the public interest. Examples can include tree planting and establishing permanent wildlife habitat corridors. The inspection scope did not include reviewing cost-share assistance.

⁶ CRP also enrolls land through Conservation Reserve Enhancement Program signups, which is a public-private partnership program, allowing States, Tribal governments, and non-profit and private entities to partner with FSA to implement CRP practices that address high-priority conservation and environmental objectives. The scope of this inspection was focused on the general, continuous, and grasslands CRP.

Continuous CRP	General CRP	Grasslands CRP
<ul style="list-style-type: none"> • Noncompetitive enrollment • Automatically accepted if eligibility requirements met • Enrollment available throughout the year 	<ul style="list-style-type: none"> • Competitive enrollment • Accepted based on ranking factors, such as cost and water quality benefits • Limited enrollment period 	<ul style="list-style-type: none"> • Competitive enrollment • Accepted based on ranking of applicable grassland CRP ranking factors • Limited enrollment period

Figure 1: The Three Types of Signups, the Enrollment Periods, and the Factors for Selection.

Under continuous signup provisions, producers enroll specified high-environmental-value lands such as wetlands, riparian buffers,⁷ and various types of habitats at any time during the year without competition. Under general enrollment, producers have the opportunity to offer land for CRP general enrollment annually during announced enrollment periods. Producers compete nationally, based on factors such as cost and water quality, during specified enrollment periods. Grasslands CRP helps landowners and operators protect grassland, including rangeland, pastureland, and certain other lands, while maintaining the areas as grazing lands and emphasizing support for grazing operations, plant and animal biodiversity, and grassland and land under the greatest threat of conversion.

The 2018 Farm Bill included statutory maximums in terms of total acreage allowed to be enrolled in CRP, with a maximum of 24 million acres in fiscal year (FY) 2019, rising to 25 million acres in FY 2021, and finally increasing to 27 million acres by FY 2023. However, in FY 2021, FSA had a cumulative total of 20.5 million acres enrolled in CRP, including grasslands CRP, which represented a decrease from enrollment numbers from the previous two fiscal years.⁸ (See Figure 2.) Of the FY 2021 total, approximately 1.8 million acres were enrolled in grasslands CRP, which was below the 2-million-acre minimum established by the 2018 Farm Bill. In seeking to reduce this downward trend in enrollment, in June 2021, FSA introduced higher payment rates and new incentives in an effort to increase enrollment, and the agency introduced a more targeted focus on CRP’s role in climate change mitigation.

⁷ A riparian buffer is a strip of trees bordering perennial or seasonal streams, waterbodies, and wetland areas.

⁸ CRP contracts are 10 to 15 years in length. Only active contracts are counted toward CRP acreage enrollment totals; contracts that have expired are no longer counted in CRP acreage enrollment totals. For instance, about 4 million acres in CRP expire at the end of fiscal year 2022 and 2 million expire at the end of fiscal year 2023.

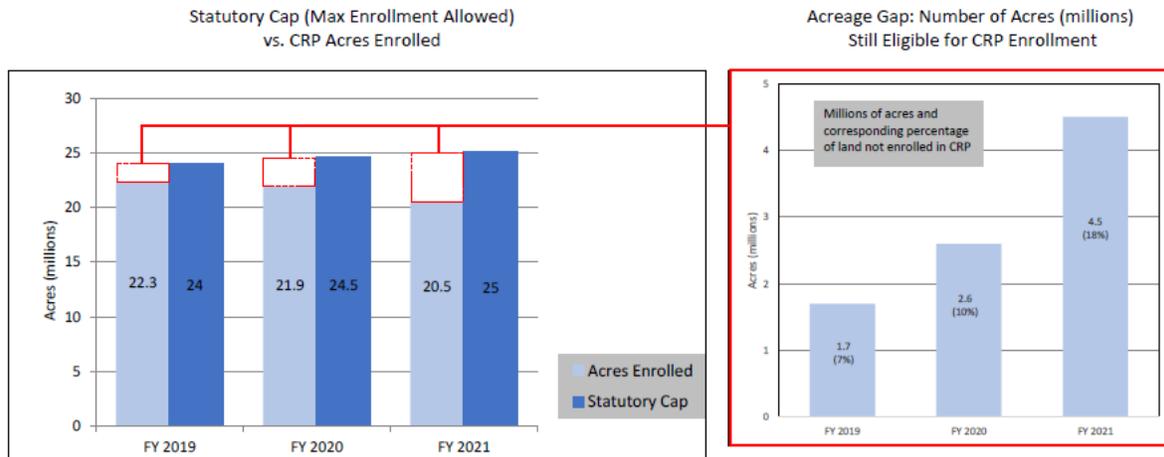


Figure 2: The Statutory Maximum Amount of CRP Acres Allowed To Be Enrolled Compared to the Total CRP Acres Enrolled for FYs 2019–2021 and Acreage Gap.

Prior to the June 2021 CRP changes, FSA recognized the decrease in enrollment and implemented increased incentive payments for CRP in December 2020, which included increasing the Practice Incentive Payment (PIP) from 5 percent to 20 percent and providing participants a 10-percent incentive payment for water quality practices on land enrolled in CRP’s continuous signup.⁹ FSA then implemented additional incentives and adjustments in June 2021. That year, participants enrolled more than 5.3 million acres in CRP through the general, continuous, and grasslands signups, surpassing USDA’s 4-million-acre goal.

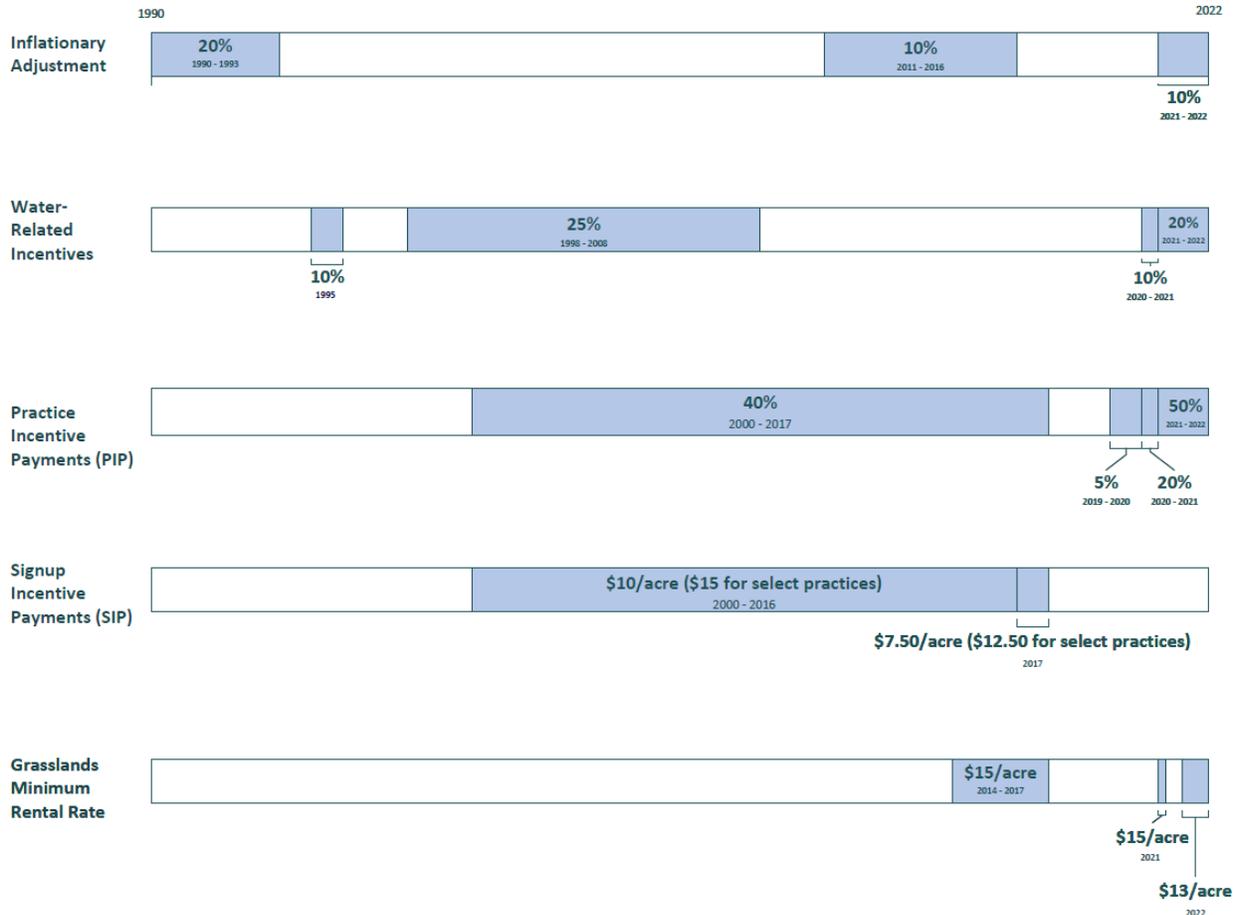
Historically, FSA has implemented incentives and adjustments to boost enrollment in the program or incentivize practices. FSA officials explained that, historically, the agency has implemented incentives and adjustments administratively that were approved by the Secretary. For instance, FSA has applied an inflationary factor multiple times since the inception of CRP. FSA applied an inflationary factor of 20 percent in 1990, due to concerns that CRP payments were not keeping pace with rising crop prices, thus negatively impacting enrollment. According to FSA, the agency also allowed for the adjustment of the soil rental rate upward or downward between 50–150 percent based on soil productivity from 2007–2017. FSA has also implemented water-related incentives throughout the program’s history, including a one-time incentive payment equal to 25 percent of the cost of restoring hydrology on a site that was authorized for wetland restoration, as part of the Wetlands Restoration Initiative from at least 1998 through 2008.

PIP, which provided participants with 40 percent of the installation costs for eligible practices, was implemented in 2000 to incentivize enrollment in continuous CRP.¹⁰ The Signup Incentive Payment (SIP) was also implemented in 2000 and provided participants with an upfront payment

⁹ PIP is an incentive payment made to an eligible CRP participant who certifies completion of the installation of a CRP practice, such as tree planting or wetland restoration.

¹⁰ PIP was included statutorily in the 2018 Farm Bill and authorized an incentive payment of up to 50 percent of the cost of authorized practices. In June 2021, the Secretary set the rate at 50 percent. PIP is not considered part of the annual rental payment.

to enroll in the program.¹¹ Grasslands CRP had a minimum per acre rental rate of \$15 from 2015 through 2017. (See Figure 3 for a summary of the history of select CRP adjustments and incentives that were approved administratively. The time period the incentive or adjustment was available is in blue, while the white indicates that the incentive or adjustment was not available.)



*Note: The incentives and adjustments highlighted in blue were available at some point during the calendar year. Beginning in 2018, the PIP rate is administratively decided, but it is statutorily limited up to 50 percent.

Figure 3: History of Select CRP Adjustments and Incentives Approved Administratively by Calendar Year.

Objectives

Our objective was to identify the process FSA used to calculate CRP payments for the general, continuous, and grasslands programs beginning in FY 2021. We also determined how FSA calculated CRP incentives for enrollment and adjustments.

¹¹ The SIP was included statutorily in the 2018 Farm Bill and set the rate at 32.5 percent of the first annual rental payment. It is a one-time payment and is a separate payment from the annual rental payment.

Section 1: Identify the Process FSA Used to Calculate CRP Payments for General, Continuous, and Grasslands CRP Beginning in FY 2021

The 2018 Farm Bill allows for the Secretary to establish a method to determine the calculation of rental payments.¹² The specific process used to calculate the amount of the payments during FY 2021 and FY 2022¹³ was established in agency guidance, such as CRP notices and FSA's CRP Handbook. CRP annual rental payments are calculated based on the number of acres enrolled multiplied by the per-acre rental rate of the contract.

Generally, the starting point of this calculation is a per-acre rental rate obtained from the National Agricultural Statistics Service (NASS).¹⁴ Statutory limitations apply to all three rates, reducing the NASS rate. The 2018 Farm Bill established rental rate limitations for continuous and general CRP, while the 2014 Farm Bill established a rental rate limitation for grasslands CRP. (See Figure 4 for specific limitations.) Applicable adjustments are made to that rate adjusting it either downward or upward. Next, incentives for eligible participants are added to the amount. Incentives are used to incentivize a producer to implement a practice. Available incentives are dependent upon whether the land being enrolled is for general, continuous, or grasslands CRP and the practices¹⁵ established by the producer. For example, at times during the inspection scope period, general, continuous, and grasslands CRP rates could receive a Climate-Smart Practice Incentive, while only continuous CRP could receive a Water Quality Incentive. The next section of this report will provide more detail related to the adjustments and incentives applicable to the FY 2021 signups.

Figure 4 outlines the process for calculating CRP payments for general, continuous, and grasslands CRP.

¹² 2018 Farm Bill, Pub. L. No. 115-334, 132 Stat. 4547-48.

¹³ Through March 31, 2022.

¹⁴ NASS conducts a county-level survey every year in all states except Alaska that provides the basis for the county estimates of the cash rent paid. The survey generates county average dryland cash rent estimates, which are generally the foundation for the county average rental rates. A grassland CRP rental rate has been established based on the current year NASS pastureland rental rates. Federal and State estimates are released in August every year.

¹⁵ A practice means a conservation, wildlife habitat, or water quality measure with appropriate operations and management as agreed to in the conservation plan to accomplish the desired program objectives as a part of a conservation management system.

	Continuous	General	Grasslands
Survey Type	NASS Rate	NASS Rate	NASS Pastureland Rate
✕			
Rental Limitation (%)	90%	85%	75%
✕			
Adjustments (+/-)	Soil Productivity	Soil Productivity	—
	Inflationary	Inflationary	
✕			
Incentives (+)	Climate-Smart	Climate-Smart	Climate-Smart
	Water Quality		National Grasslands Priority
	Maintenance		Minimum Rental Rate
= Annual Rental Rate			
Additional Incentives (Beyond Annual Rental Rate)	PIP	—	—
	SIP		

*Note: These calculations are based on whether the incentives and adjustments listed in this table were available. The PIP and SIP are incentive payments that are not subject to the per-acre rental limitations discussed below.

Figure 4: Process Used for Annual Rental Rate Calculations.

Certain restrictions limit the amount of CRP funding a participant may receive. For instance, the maximum amount of annual rental payments that a participant may receive under CRP for any fiscal year must not exceed \$50,000.^{16, 17} Furthermore, the 2018 Farm Bill provides the option to limit the per-acre maximum payment to participants. According to FSA, the agency has limited the per-acre rental payment since at least 2003 and set these limits at \$240 for general CRP and at \$300 for continuous CRP in FY 2021 and FY 2022. Grasslands CRP did not have a per-acre rental payment maximum in FY 2021 and FY 2022. Figure 5 outlines the overall payment limitations that were in place for FY 2021 and FY 2022.

¹⁶ This is not applicable to rental payments received by a rural water district or association for land that is enrolled for the purpose of protecting a wellhead.

¹⁷ 2018 Farm Bill, Pub. L. No. 115-334, 132 Stat. 4549.

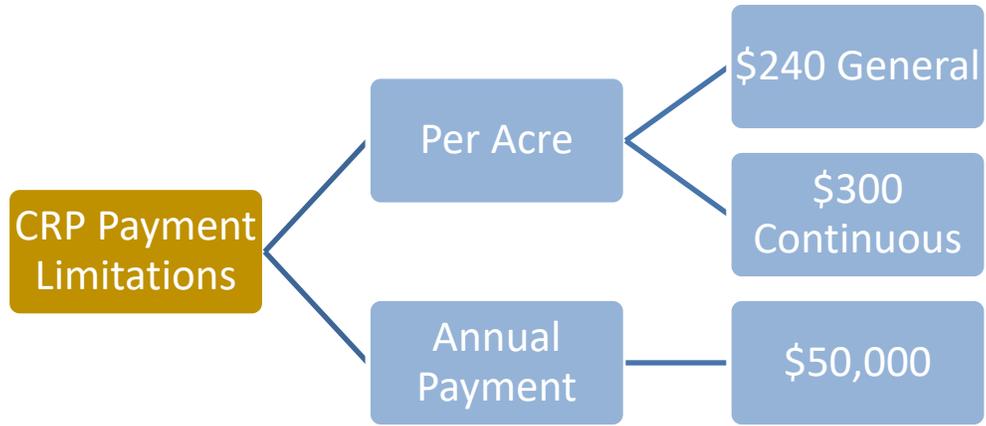


Figure 5: CRP Payment Limitations During FY 2021 and FY 2022.

Section 2: Determine How FSA Calculated CRP Incentives for Enrollment and Adjustments for Payments Beginning in FY 2021

As discussed in the Background, the Secretary's decision to implement incentives and adjustments to increase CRP enrollment was based on program enrollment levels and the priorities of the Department. According to Departmental officials, the primary way to increase CRP enrollment and make the program more attractive to participants is to increase incentives and adjustments. FSA implemented increased incentives for continuous CRP in December 2020 to increase CRP enrollment and further benefit natural resources. FSA implemented additional incentives and adjustments in June 2021, intended to increase enrollment in continuous, general, and grasslands CRP and reduce the impacts of climate change. According to FSA, the agency generally relied on historic rates, as well as increased incentive and adjustment rates that the agency believed would increase enrollment, for the changes made to CRP in June 2021. As part of the process to develop adjustments and incentives to increase enrollment, FSA program staff used decision matrices and memoranda, a process similar to the process they used to analyze and track Farm Bill updates.¹⁸ Additionally, officials shared with us that when legislation is enacted impacting CRP, such as a Farm Bill or changes are proposed to CRP, including payment incentives and adjustments, they discuss the potential impacts to the program with subject matter experts. When finalizing the incentives, the Deputy Administrator for Farm Programs, the FSA Administrator, and the Under Secretary for Farm Production and Conservation (FPAC) each review the incentives and adjustments available. Ultimately, the Secretary of Agriculture makes the final decision on which CRP incentives to offer, and at what rates or amount.

The 2018 Farm Bill directed the Secretary to consider when determining the annual rental payments to participants: (1) the amount necessary to encourage owners and operators of highly erodible cropland¹⁹ or other eligible lands to participate in CRP; (2) the impact on the local farmland rental market; and (3) such other factors as the Secretary determines to be appropriate. The incentives implemented in December 2020 were intended to encourage participation in CRP, enhance water quality, and reduce the environmental footprint in the United States. The adjustments and incentives implemented in June 2021 were intended to enroll more land in the program to maximize climate mitigation, increase water quality, increase natural resource benefits, and enroll grasslands in environmentally sensitive areas.

Officials within the Department informed us that, beginning in February 2021, the Secretary prioritized increasing CRP acreage enrollment. According to a USDA press release from April 2021, "USDA's goal [was] to enroll up to 4 million new acres in CRP by raising rental payment rates and expanding the number of incentivized environmental practices allowed under the program."²⁰ While the incentives implemented in December 2020 were intended to increase

¹⁸ Decision matrices that FSA used are Excel spreadsheets that included items such as the question or topic posed, the options available, the recommendation made, and the date of decision by the applicable decision-maker. Decision memoranda were a narrative form of recommendations from FSA to the Office of the Secretary.

¹⁹ Highly erodible land is cropland, hayland, or pasture that can erode at excessive rates.

²⁰ USDA, *USDA Expands and Renews Conservation Reserve Program in Effort to Boost Enrollment and Address Climate Change* (Apr. 21, 2021), <https://www.usda.gov/media/press-releases/2021/04/21/usda-expands-and-renews-conservation-reserve-program-effort-boost>.

continuous CRP, FSA officials believed the adjustments and incentives implemented in June 2021 would also allow the agency to meet its goal in new acre enrollment.

As part of FSA's effort to enroll more land using practices that enhanced climate mitigation and increase enrollment of grasslands in migratory corridors and environmentally sensitive areas, FSA implemented new incentives in June 2021, including a new Climate-Smart Practice Incentive and new National Grassland Priority Zones.

The Climate-Smart Practice Incentive for CRP general and continuous signups aimed to increase carbon sequestration and reduce greenhouse gas emissions by encouraging landowners to establish trees and permanent grasses, develop wildlife habitat, and restore wetlands. FSA calculated incentives based on the estimated benefits of each practice. For example, FSA provides a 10-percent incentive to a producer who implements tree planting that provides woody biomass cover. CRP grasslands also has a Climate-Smart Practice Incentive of 5 percent available for an authorized practice.

FSA also established two new Grassland CRP National Priority Zones to provide an incentive for enrolling Grassland CRP contracts in environmentally sensitive areas. Offers within one of these zones received enrollment prioritization and an additional \$5 per acre if at least 50 percent of the offer is located within the zone.

In addition to the two incentives above, the incentives and adjustments implemented in June 2021, by enrollment type, include the following:²¹

- An additional one-time, 10-percent inflationary adjustment for the life of the contract. (CRP General and Continuous)
- An adjustment of county rental rates, upward or downward, using a soil productivity index²² range of 50 to 150 percent of the county rental rate. (CRP General and Continuous)
- Increased the Water Quality Incentive from 10 to 20 percent for water quality benefiting practices. (CRP Continuous)
- Increased the Practice Incentive Payment from 20 to 50 percent.²³ (CRP Continuous)
- Established a CRP Grassland minimum rental rate of \$15. (CRP Grasslands)

For continuous, general, and grasslands CRP, participants are eligible for the incentives available for the program in which they are enrolled, provided they fulfill the obligations to receive the incentive. For instance, to receive the Climate-Smart Incentive a participant would be required to

²¹ Additional changes made to CRP during this time included moving State Acres for Wildlife Enhancement Practices, such as longleaf pine and trees, from the CRP general signup to the CRP continuous signup and making Highly Erodible Land Initiative Practices, such as reducing offsite adverse impact to water quality, available in both the CRP continuous and general signups.

²² The soil productivity index is based on the publicly available National Commodity Crop Productivity Index developed by NRCS and is used to adjust the county rental rate based on soil productivity. Land with more productive soil receives an upward adjustment and land with less productive soil receives a downward adjustment.

²³ The 2018 Farm Bill authorized the practice incentive for continuous practices not to exceed 50 percent of the actual cost of establishing measures and practices for water quality and conservation measures.

implement an approved practice that increases carbon sequestration, reduces greenhouse gases emissions, and otherwise mitigates climate change. (See Figure 6 for a summary of the adjustments and incentives for continuous, general, and grasslands CRP.)

As described in Section 1, above, the payment calculation process involves the application of both adjustments and incentives. There are incentives that are statutorily authorized, such as PIP and SIP, as well as incentives implemented administratively at the discretion of the Secretary. Adjustments are administratively determined by the Secretary as well. For administrative adjustments and incentives, the Secretary has discretion over which adjustments and incentives to implement and at what rate in determining the annual rental payments. According to FSA, the most effective method to increase enrollment to CRP is to make changes to the payment structure, in the form of adjustments and incentives, to make the program more attractive to participants.

Figure 6 summarizes the adjustments and incentives available to participants who qualify, including the rate, based on the June 2021 CRP changes:

	Continuous	General	Grasslands
Administrative Adjustments	Inflationary 10%	Inflationary 10%	
	Soil Productivity 50–150% of County Rental Rate	Soil Productivity 50–150% of County Rental Rate	—
Administrative Incentives	Climate-Smart Practice 3/5/10%	Climate-Smart Practice 3/5/10%	Climate-Smart Practice 5%
	Water Quality 20%		Grassland CRP National Priority Zones \$5/acre
	Maintenance Incentive Payment ¹ \$0-\$10/acre	—	Minimum Rental Rate per Acre \$15 in FY 2021 \$13 in FY2022
Statutory Incentives	PIP ² 50%		
	SIP ³ 32.5%	—	—

*Note: All incentives and adjustments listed in this table were implemented in June 2021 unless otherwise noted.

¹ Implemented December 2019.

² The PIP rate is administratively decided, but it is statutorily limited up to 50 percent.

³ Implemented December 2018.

Figure 6: Adjustments and Incentives for Continuous, General, and Grasslands CRP.

In addition to considering the amount necessary to encourage participation in CRP, the 2018 Farm Bill directs the Secretary to consider the impact on the local farmland rental market in determining the amount of annual rental payments.²⁴ Based on this requirement, for the June 2021 incentives and adjustments, FSA used an internal analysis performed by FPAC to consider the impact of the incentives and adjustments on local farmland rental markets.²⁵ During this process, FSA reviewed rates from 2016 to ensure that the new, proposed rates were generally in line with previous rates.²⁶

FSA implemented these incentives and adjustments in an effort to increase enrollment in the program at a time in which enrollment had been decreasing. Current and former FSA officials we interviewed believed the agency's process of using decision matrices and memoranda to document the process for developing CRP adjustments and incentives was sufficient due to the nature of the decision-making process for changes made to CRP. FSA should continue to document the decision-making process for CRP incentives and adjustments for transparency and record-keeping purposes.

²⁴ 2018 Farm Bill, Pub. L. No. 115-334, 132 Stat. 4547.

²⁵ This analysis included sampling specific counties and practices to obtain a range of geography. FSA used 2016 rates as the basis for comparison because FSA determined CRP did not have an extensive impact on the local farmland rental market during that timeframe.

²⁶ The analysis covered several scenarios and sampled a variety of counties and practices to determine the rental payment. While some of the new rates were slightly higher or lower than the historic rates, overall, FSA determined the new proposed rates for June 2021 were in the same general range of the 2016 rates used.

Scope and Methodology

Our inspection scope covered the process FSA used to calculate CRP payments for land enrollments into the general, continuous, and grasslands programs, including how FSA calculated CRP incentives for enrollment and adjustments from October 1, 2020, through March 31, 2022.²⁷ We performed this inspection remotely, and we conducted fieldwork from April 2022 through December 2022.

To accomplish our inspection objectives, we:

- Interviewed FSA Conservation Division officials, FSA program managers, and FPAC economists;
- Interviewed a former senior advisor in USDA’s FPAC;
- Reviewed FSA notices related to CRP, agency guidance, applicable Federal laws and regulations, and publicly available information;
- Reviewed documentation related to how FSA tracked options and decision-making when implementing CRP changes; and
- Reviewed FSA historical information and documentation related to the agency’s use of annual rental payment incentives and adjustments.

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency’s Quality Standards for Inspection and Evaluation.²⁸ These standards require that we plan and perform the inspection to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our review.

²⁷ We did not obtain a sample of CRP payments for this inspection.

²⁸ Council of the Inspectors General on Integrity and Efficiency, Quality Standards for Inspection and Evaluation (Dec. 2020).

Abbreviations

CRP	Conservation Reserve Program
FPAC.....	Farm Production and Conservation
FSA	Farm Service Agency
FY	fiscal year
NASS	National Agricultural Statistics Service
NRCS	Natural Resources Conservation Service
OIG	Office of Inspector General
PIP.....	Practice Incentive Payment
SIP.....	Signup Incentive Payment
U.S.C.....	United States Code
USDA.....	United States Department of Agriculture

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