

Appropriations Report Language: Overview of Components and Development

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Appropriations Report Language: Overview of Components and Development

In general, congressional reports may accompany appropriations measures reported by the House and Senate Appropriations Committees or when the House and Senate resolve differences between appropriations measures. Although the language contained in these reports is not considered binding in the same manner as the statutory language of appropriations acts, report language plays an essential role in the congressional consideration of appropriations measures and also affects how federal agencies obligate the funds provided by those measures. The House and Senate Appropriations Committees have developed specific components and committee practices related to report language that differ in important ways from how other committees draft and use congressional reports. In addition, chamber rules require the inclusion of specific types of information about the contents of appropriations measures in order to facilitate their congressional consideration. This CRS report provides an overview of the key components of appropriations report language and how that language is developed by the House and Senate Appropriations Committees.

In current practice, appropriations report language has a number of typical components. Much of the language is devoted to a “section-by-section” analysis of each of the appropriation bill’s accounts. It also includes a lengthy set of tables that provides a “comparative statement of new budget authority” between what is provided in the bill, the prior year’s appropriation, and the amounts requested in the President’s budget. The report language also typically includes a number of directives to the agencies funded in the bill. These directives can address the form of budget justifications, other reporting guidelines and committee initiatives, “program, project, or activity” (PPA) definitions, reprogramming and other notification guidelines, and specific programmatic requests. The Congressional Budget Act also requires that House and Senate Appropriations Committee reports for regular and supplemental appropriations measures include a statement comparing levels in the measure to the applicable Section 302(b) suballocations. House and Senate rules also mandate that committee reports for general appropriations measures provide lists of appropriations not authorized by law and the disclosure of congressionally directed spending (commonly referred to as “earmarks”). In addition, the House requires that rescissions and transfers, as well as language changing existing law, be listed in committee reports accompanying general appropriations measures.

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Introduction

Since the first Congress, the congressional appropriations process has involved the annual consideration of measures to fund the activities of most federal agencies and departments.¹ The process has evolved over time so that it currently assumes the consideration of 12 *regular appropriations bills* to provide discretionary spending for the upcoming fiscal year.² If some or all of the regular appropriations measures are not enacted before the beginning of the upcoming fiscal year (October 1), one or more *continuing resolutions* (CRs) might be enacted to provide temporary appropriations until either regular appropriations are enacted or the fiscal year ends. Congress may also consider *supplemental appropriations* to provide additional funds in the current fiscal year, typically to address pressing or unanticipated funding needs.³

Congress's consideration of these types of appropriations measures has developed in response to a variety of internal and external institutional considerations. The principal internal considerations include the long-standing congressional rules and practices that encourage the separation of money and policy decisions ("appropriations" and "authorizations," respectively); the constraints of previously agreed-upon fiscal policies and goals;⁴ and the relationship between the appropriations committees and their respective parent chambers. Additional external considerations, which largely derive from the relationship between Congress and the agencies funded through the annual appropriations process, include the degree of administrative flexibility granted to agencies and congressional oversight of agencies' use of appropriated funds.

The form and content of the committee reports that accompany appropriations measures have also evolved in response to these internal and external institutional considerations. The House and Senate Appropriations Committees primarily use report language for two broad purposes. First, report language explains the provisions of an appropriations measure to Representatives and Senators who will subsequently consider the accompanying measure. Second, report language is used to communicate with the federal agencies receiving the appropriations by providing supplementary information and an explanation of the measure's legislative intent, which often includes a range of directives to the agency.

Although report language itself does not meet the bicameralism and presentment requirements of Article I, Section 7, of the Constitution—and therefore does not bind agencies in the same manner as statutory appropriations language—agencies will usually comply with a report's directives. One congressional scholar observed that "the criticisms and suggestions carried in the reports accompanying each bill are expected to influence the subsequent behavior of the agency.

¹ An *appropriation* is a type of *budget authority* that provides the legal authority for agencies to incur financial obligations and to make payments from the Treasury for specific purposes. For a further explanation of these terms, see U.S. Government Accountability Office (GAO), *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, pp. 20-23, 70, <https://www.gao.gov/assets/gao-05-734sp.pdf>.

² The congressional budget process distinguishes between *discretionary* spending, which is controlled through appropriations acts, and *direct* (or mandatory) spending, which is controlled through permanent law. For further information on this distinction, see CRS Report R46240, *Introduction to the Federal Budget Process*. The annual appropriations process is also used to provide appropriations necessary to finance certain direct spending programs that lack a funding source in the authorizing statute. Such "appropriated mandatory" or "appropriated entitlement" spending is discussed in CRS Report RS20129, *Entitlements and Appropriated Entitlements in the Federal Budget Process*.

³ For a general overview of the annual appropriations process, see CRS Report R42388, *The Congressional Appropriations Process: An Introduction*.

⁴ Examples of such constraints include those associated with budget resolutions, other statutory spending limits, and previously enacted legislation.

Committee reports are not the law, but it is expected that they be regarded almost as seriously.”⁵ Additionally, Congress can incorporate certain provisions of the appropriations committee reports into the text of appropriations measures via statutory references. That is, the text of an appropriations measure may explicitly reference specific provisions of a committee report accompanying an appropriations measure.⁶ In such cases, agencies would likely treat the incorporated report language as being equivalent to the statutory provision of the appropriations bill that is enacted into law.⁷ For these reasons, congressional interest in the appropriations process is not limited to the consideration of appropriations measures but also includes the development of report language that accompanies those measures.

Typically, report language may be used to supplement the legislative text of an appropriations measure during two stages of the legislative process. First, written reports may accompany the version of a bill reported by the House or Senate Appropriations Committee to its respective parent chamber. The House has required that written reports accompany bills reported by all committees, first implementing such a requirement in 1880.⁸ While Senate rules do not require written reports, measures reported by committees are usually accompanied by or otherwise associated with them. Second, when resolving differences between the House and Senate, a joint explanatory statement (JES), which accompanies a conference report prior to final action by each chamber, is also a form of report language. The JES may be used to reconcile disagreements between the House and Senate committee reports written at earlier stages of the legislative process and will typically also provide additional information about the agreement. For measures not reported from committee that receive congressional consideration, including when differences are resolved through an amendment exchange, explanatory text from the appropriations committees is sometimes entered into the *Congressional Record* and may be regarded as similar to report language for certain purposes.⁹ In addition, report language in the JES or explanatory statement may in some cases be enacted by reference in the appropriations law that it accompanies, giving it statutory effect.

This report provides an overview of appropriations report language. It generally does not, however, explain the report language components and related practices that are applicable to *all* types of legislation, with the exception of House and Senate rules requiring the disclosure of congressionally directed spending items, commonly known as “earmarks.”¹⁰ The first section of this report explains the origins, purposes, and forms of the major report language components that are particular to appropriations measures, with illustrative examples. The second section summarizes how appropriations report language is developed.

⁵ Richard Fenno, *The Power of the Purse: Appropriations Politics in Congress* (Boston: Little, Brown and Company, 1966), p. 18.

⁶ For an example of this type of statutory incorporation by reference, see p. 651 of the FY2021 Consolidated Appropriations Act (P.L. 116-260).

⁷ For more information see CRS Report R46899, *Regular Appropriations Acts: Selected Statutory Interpretation Issues*.

⁸ Charles W. Johnson, John V. Sullivan, and Thomas J. Wickham Jr., *House Practice: A Guide to the Rules, Precedents, and Procedures of the House*, 115th Cong., 1st sess. (Washington: GPO, 2017), ch. 11, §28. The current requirement for committees to file reports is codified in House Rule XIII, clause 2.

⁹ For further information about resolving differences using a conference committee or amendment exchange, see CRS Report 98-696, *Resolving Legislative Differences in Congress: Conference Committees and Amendments Between the Houses*. For more information about explanatory text that accompanies appropriations agreed to through an amendment exchange, see CRS Report R46899, *Regular Appropriations Acts: Selected Statutory Interpretation Issues*.

¹⁰ For general information on the required components of House and Senate committee reports, see CRS Report 98-169, *House Committee Reports: Required Contents*; and CRS Report 98-305, *Senate Committee Reports: Required Contents*.

Appropriations Report Language Components

The components of report language that are specific to appropriations measures have evolved in the context of both internal and external congressional needs. In many cases, the components and related practices were developed by the House and Senate Appropriations Committees to better enable their oversight of federal agencies. Other components came about as a result of chamber rules requiring the inclusion of certain information to aid the congressional consideration of appropriations measures. In response to these various needs, certain categories of report language are used each fiscal year in many or all of the appropriations committee reports and, in some cases, the JES (or other explanatory text) that resolves differences between House and Senate committee reports. This section describes the origin, purposes, and current forms of these report language components and provides illustrative examples of each.

Overview of Accounts, Funding Allocations, and Other Directives

Overview of Accounts (“Section-by-Section” Summaries)

The bulk of the House and Senate reports accompanying regular appropriations bills provide an overview of each account in the bill.¹¹ This practice derives from the more general practice that congressional reports accompanying legislation summarize each section or title of the measure. These descriptions are often referred to as “section-by-section” (or “title-by-title”) summaries. Because appropriations bills are organized by unnumbered headings, with each heading generally corresponding to an account, section-by-section summaries of appropriations bills are organized by account and also include short descriptions of other provisions included in the bill that are not part of the appropriations accounts.¹² Such provisions may include “administrative provisions” that are specific to particular accounts or agencies, as well as “general provisions” that are more broadly applicable to all funds in the bill (or a specified title of the bill).

The account-by-account summary provides an explanation of the purpose of each of the bill’s accounts and describes the programs and activities that the bill funds. These descriptions are typically framed as a justification of the funding levels proposed for that account, as compared to those provided the previous fiscal year and proposed in the President’s budget request. These committee explanations and justifications of recommended funding levels provide helpful context for Members as they evaluate the measure and any potential floor amendments.

Funding Allocations

In many instances, additional directives to agencies in report language also include more detail on the allocation of funds than what is provided in the bill itself. For example, the FY2020 Departments of Labor, Health and Human Services, and Education appropriations bill reported by the House Appropriations Committee (H.R. 2740) contained the “Maternal and Child Health” account within the Department of Health and Human Service’s Health Resources and Services

¹¹ The basic unit of appropriations bills is the account, which generally includes similar programs, projects, or other related budgetary items—for example, salaries and employee expenses or research and development activities. Larger agencies typically receive appropriations to multiple accounts, although smaller agencies may receive all of their funding through a single account.

¹² Some reports also include policy or program highlights that address multiple accounts prior to the account-by-account summary. See, for example, H.Rept. 116-447, pp. 2-5; H.Rept. 116-448, pp. 4-8; S.Rept. 115-289, pp. 8-20; and S.Rept. 115-283, pp. 4-7.

Administration. The bill provided a lump-sum appropriation of \$972,751,000 with no further allocation of the funds in the statute (except for a limitation¹³ and a set aside¹⁴ within that total). The accompanying committee report shown in **Figure 1** recommended that part of the account's overall appropriation be divided into the following specific allocations for certain purposes:

Figure 1. Detailed Funds Allocation

H.Rept. 116-62 accompanying the FY2020 Departments of Labor, Health and Human Services, and Education appropriations bill, as reported by the House Appropriations Committee (H.R. 2740)

| Within the total for Maternal and Child Health Programs, the Committee recommends the following amounts: | |
|--|-------------------|
| Budget Activity | FY 2020 Committee |
| Sickle Cell Anemia Program | \$7,000,000 |
| Autism and Other Developmental Disorders | 53,099,000 |
| Heritable Disorders | 22,000,000 |
| Healthy Start | 130,500,000 |
| Universal Newborn Hearing | 17,818,000 |
| Emergency Medical Services for Children | 22,334,000 |
| Screening and Treatment for Maternal Depression | 5,000,000 |
| Pediatric Mental Health Access | 10,000,000 |

Source: H.Rept. 116-62, p. 47.

These types of funding and other directives are generally not legally binding on agencies in the same way as the statutory text of appropriations acts, because committee reports do not meet the requirements of bicameralism and presentment under Article I, Section 7, of the Constitution.¹⁵ Nevertheless, agencies treat these directives seriously, and the appropriations committees expect that agencies will generally comply with report directives.¹⁶ This high degree of compliance is driven, in part, by the agencies' desire to maintain good relationships with the appropriations committees, as well as the committees' ability to subsequently adopt more restrictive statutory directives and funding adjustments in future appropriations bills. The following statement in the report accompanying the FY2021 Commerce, Justice, Science, and Related Agencies regular

¹³ For more information about appropriations limitations, see the discussion on pp. 15-16 in the "Language Changing Existing Law" below.

¹⁴ *Set aside* is generally a term used within the appropriations committees for provisions in appropriations bills that designate specific amounts within the account's overall lump-sum appropriation to be used for certain purposes.

¹⁵ The exception to this general rule is when directives are incorporated by reference into the statutory text of an appropriations act. In such cases, an agency would likely treat the incorporated directives as binding. For more information see CRS Report R46899, *Regular Appropriations Acts: Selected Statutory Interpretation Issues*.

¹⁶ Although there is no systematic quantification available about how often agencies comply with report directives, a recent analysis of the Food and Drug Administration found that the agency complied with the majority of the appropriations committees' report directives. See Laura E. Dolbow, "Agency Adherence to Legislative History," *Administrative Law Review*, vol. 70, no. 3 (Summer 2018), pp. 569-628. Past analysis of the appropriations process has also found strong anecdotal evidence that agencies sought to comply with report directives. See Fenno, *The Power of the Purse*, pp. 291-293; and Michael W. Krist, *Government Without Passing Laws: Congress' Nonstatutory Techniques for Appropriations Control* (Chapel Hill: University of North Carolina Press, 1969), pp. 64-82.

In the event that an agency wishes to deviate from the directives in report language as to the allocation of funds, it might seek to alter that allocation through a "reprogramming." This topic is discussed further in the section of this report, "Reprogramming Guidelines."

appropriations bill highlights how the appropriations committees might respond to an uncooperative agency:

In the absence of comity and respect for the prerogatives of the Appropriations Committees and the Congress in general, the Committee may opt to include specific program limitations and details in legislation and remove language providing the flexibility to reallocate funds. Under these circumstances, programs, projects, and activities become absolutes and the Executive Branch shall lose the ability to propose changes in the use of appropriated funds except through legislative action.¹⁷

Other Directives

The appropriations committees also use the section-by-section summaries to provide additional directives to the agencies. These directives are not enacted into law (unless they are explicitly referenced in the statutory text of an appropriations act). They are primarily used to explain the committees' intent for how a particular appropriation should be used during the upcoming fiscal year and to make other administrative requests of the instructed agencies. Most committee reports typically include a large number of directives, ranging from general suggestions and warnings to precise instructions and exhortations. Despite their number and variety, the appropriations committees have developed a general phraseology to differentiate more suggestive report directives from directives that provide precise and prescriptive instructions to an agency.¹⁸ As one budget process scholar noted

[Appropriations committee] report language is carefully crafted and sometimes negotiated with the affected agency. The reports frequently use words such as *assumes*, *notes*, *requests*, *expects*, *directs*, and *requires*. These words are not synonymous—each has its own nuance and intent. However, even the most permissive words offer guidance that agencies do not lightly disregard.¹⁹

The following illustrative examples show how this phraseology has been used in recent appropriations committee reports. All of the examples are taken from the House Appropriations Committee's report (H.Rept. 116-446) that accompanied the FY2021 Department of Agriculture, Rural Development, and Food and Drug Administration regular appropriations bill reported by the committee.

In cases where the appropriations committees wish to indicate a higher degree of administrative flexibility to an agency, report directives will typically use words such as *supports*, *encourages*, *urges*, or *may*. For example, the report language corresponding to the National Institute of Food

¹⁷ H.Rept. 116-455, p. 11.

¹⁸ A survey of congressional staff found that attorneys from the House and Senate Offices of Legislative Counsel participate in the drafting of appropriations committee report language, which is not the typical practice of other House and Senate committees. The authors of the survey noted

Whereas almost all of the Legislative Counsels whom we interviewed told us that they do not draft legislative history—that is, they draft only the text to be enacted—the one exception, we were told, is the appropriations context. The Legislative Counsels assigned to appropriations legislation do draft the legislative history—a clear recognition of the text-like importance of legislative history in this unique context (p. 980).

For more information, see Abbe R. Gluck and Lisa Schultz Bressman, "Statutory Interpretation from the Inside—An Empirical Study of Congressional Drafting, Delegation, Drafting, and the Canons: Part I," *Stanford Law Review*, vol. 65, no. 5 (January 2013), pp. 979-982.

¹⁹ Allen Schick, *The Federal Budget: Politics, Policy, Process*, 3rd ed. (Washington, DC: Brookings Institution, 2007), p. 271.

and Agriculture (NIFA) “Research and Education Activities” account included the following directive:

Interagency Research Programs.—The Committee recognizes the important contributions of the Dual Purpose with Dual Benefit program jointly managed by NIFA and the National Institutes of Health (NIH). The Committee urges continued partnership between NIFA, NIH and other relevant federal research agencies to develop the next generation interagency program using agriculturally important large animal species. The Committee supports continuation of cooperative programs to further strengthen ties between human medicine, veterinary medicine, and animal sciences.²⁰

The appropriations committees often make requests of an agency to take a more specific action. Such report directives typically use words such as *directs*, *instructs*, and *shall*. The following directive was included in the report’s summary of the Food and Drug Administration (FDA) “Salaries and Expenses” account:

Rare Cancer Therapeutics.—The Committee includes an additional \$2,500,000 to address gaps in the system, streamline resources, accelerate the development of rare cancer therapies and advance the field of cancer research overall, mirroring the efforts of the National Cancer Institute’s Developmental Therapeutics Program. FDA is directed to build lines of communications and processes between these two agencies in order to expedite review of rare cancer therapies. Further, the Committee directs FDA to provide a briefing on what FDA has done to achieve the goals listed above, not later than 90 days after the enactment of this Act.²¹

Although the committees have developed relatively consistent phraseology to provide direction to agencies funded through the annual appropriations process, the interpretation of these directives ultimately depends on the specific context of a particular directive and the relationships between the appropriations committees and the instructed agency. These particular contextual differences notwithstanding, however, the general expectation of appropriations committees is that agencies will pay careful attention to all of the directives included in the appropriations committees’ reports.²²

Comparative Statement of New Budget Authority

Tables in appropriations reports that summarize the appropriations in the bill, the budgetary effects of other provisions, and certain additional allocations in the report have been in use for at least the past century.²³ These tables assist with the congressional evaluation of the amounts in the bill, as well as some of the additional funding allocations of those amounts in the report.²⁴ In current practice, the specific categories of information displayed and compared in the summary table depend on the chamber and stage of legislative action but may include amounts for

²⁰ H.Rept. 116-446, p. 28.

²¹ H.Rept. 116-446, p. 93.

²² For a discussion of how report directives influence how agencies implement their budgets, see CRS Report RL33151, *Committee Controls of Agency Decisions*, p. 24.

²³ For some early examples of these tables, see H.Rept. 59-1106, pp. 1-3; H.Rept. 59-927, pp. 3-4; H.Rept. 59-2171, pp. 11-26; and S.Rept. 59-1782, pp. 2-3. In current practice, these tables are variously titled “Comparative Statement of New Budget Authority,” “Comparative Statement of Budget Authority,” or “Comparative Statement of New (Obligational) Budget Authority.”

²⁴ In some cases, the table might also list budgetary resources that are made available to the agency outside the annual appropriations process to provide additional context. See, for example, the amounts for “fee accounts” listed for the U.S. Customs and Border Protection in S.Rept. 113-198, p. 178.

- the prior fiscal year,
- the President’s budget request (or “budget estimate”), and
- the committee’s recommendation.

Additionally, the JES will list the final funding levels for the relevant accounts and other activities that were agreed to when differences between the House and Senate were resolved on the measure.

The example in **Figure 2** below is from the Senate Appropriations Committee report accompanying the FY2017 Department of Defense appropriations bill (S.Rept. 114-263, p. 250). It includes all of the categories of information listed above.

Figure 2. Comparative Statement of New Budget Authority

S.Rept. 114-263 accompanying the FY2017 Department of Defense Appropriations Bill, as reported by the Senate Appropriations Committee (S. 3000)

| COMPARATIVE STATEMENT OF NEW BUDGET (OBLIGATIONAL) AUTHORITY FOR FISCAL YEAR 2016 AND BUDGET ESTIMATES AND AMOUNTS RECOMMENDED IN THE BILL FOR FISCAL YEAR 2017 | | | | | |
|---|--------------------|--------------------|--------------------------|--|------------------|
| [In thousands of dollars] | | | | | |
| Item | 2016 appropriation | Budget estimate | Committee recommendation | Senate Committee recommendation compared with (+ or -) | |
| | | | | 2016 appropriation | Budget estimate |
| TITLE I | | | | | |
| MILITARY PERSONNEL | | | | | |
| Military personnel, Army | 41,045,562 | 40,028,182 | 39,962,113 | - 1,083,449 | - 66,069 |
| Military personnel, Navy | 27,835,183 | 27,951,605 | 27,712,455 | - 122,728 | - 239,150 |
| Military personnel, Marine Corps | 12,859,152 | 12,813,412 | 12,698,935 | - 160,217 | - 114,477 |
| Military personnel, Air Force | 27,679,066 | 27,944,615 | 27,706,468 | + 27,402 | - 238,147 |
| Reserve personnel, Army | 4,463,164 | 4,561,703 | 4,466,763 | + 3,599 | - 94,940 |
| Reserve personnel, Navy | 1,866,891 | 1,924,155 | 1,918,395 | + 51,504 | - 5,760 |
| Reserve personnel, Marine Corps | 702,481 | 744,995 | 743,265 | + 40,784 | - 1,730 |
| Reserve personnel, Air Force | 1,682,942 | 1,742,906 | 1,715,360 | + 32,418 | - 27,546 |
| National Guard personnel, Army | 7,892,327 | 7,910,694 | 7,781,224 | - 111,103 | - 129,470 |
| National Guard personnel, Air Force | 3,201,890 | 3,280,065 | 3,271,538 | + 69,648 | - 8,527 |
| Total, Title I, Military personnel | 129,228,658 | 128,902,332 | 127,976,516 | - 1,252,142 | - 925,816 |

Source: S.Rept. 114-263, p. 250.

Directives Related to Budget Preparation and Budget Execution

In addition to the directives discussed above, appropriations reports may also contain additional instructions related to budget preparation and budget execution. Such directives, which typically relate to many or all of the accounts in the bill, are usually located in the first pages of the report. The most common forms of these directives may specify the form of budget justifications for future fiscal years, other reporting guidelines and committee initiatives, “program, project, or activity” definitions, and reprogramming guidelines.

Form of Budget Justifications

Agencies’ congressional budget justifications supplement the President’s budget request with additional information for the appropriations committees. Agencies provide this information to the committees soon after the President’s budget request has been submitted.²⁵ The budget justifications’ descriptions of budgetary accounts are much more detailed than the President’s budget submission and provides the appropriations committees with detailed information about how agencies are using the funds within each account.²⁶ This additional information helps the appropriations committees better evaluate the budgetary resources that have been requested for the upcoming fiscal year.

The form of an agency’s budget justifications and the information contained therein is generally the result of consultations between the agency and the appropriations committees.²⁷ Instructions from the appropriations committees as to the content of budget justifications for future fiscal years are often included in report language. These instructions may specify to agencies the level of detail that should be provided for each account, as well as specific directions for certain programs or activities.²⁸ In some instances, the agencies funded in the bill may be told how to address certain informational deficiencies in the future, such as by providing more detail about grants or staffing changes.²⁹ An agency might also be more generally directed to coordinate the content of certain analytical materials with the committee in advance of the submission.³⁰ For example, the following directives were included in the Senate committee report that accompanied the FY2020 Departments of Transportation, and Housing and Urban Development, and Related Agencies appropriations bill reported by the Committee (S.Rept. 116-109):

[T]he Committee directs that justifications submitted with the fiscal year 2021 budget request by agencies funded under this act contain the customary level of detailed data and explanatory statements to support the appropriations requests at the level of detail contained in the funding table included at the end of the report. Among other items, agencies shall provide a detailed discussion of proposed new initiatives, proposed changes in the agency’s financial plan from prior year enactment, and detailed data on all programs and comprehensive information on any office or agency restructurings. At a minimum,

²⁵ Agency budget justifications are also typically made available on agency websites. For information on recent budget justifications, see CRS Report R43470, *Selected Agency Budget Justifications for FY2022*.

²⁶ For further information on budget justifications generally, see CRS Report RS20268, *Agency Justification of the President’s Budget*.

²⁷ The Office of Management and Budget (OMB) has generally instructed agencies to consult with the committees ahead of modifications to the form of the budget justifications. See OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, July 2016, §§22.6 and 240.4.

²⁸ See, for example, H.Rept. 116-100, p. 77.

²⁹ See, for example, H.Rept. 116-453, pp. 56, 95; and H.Rept. 116-446, p. 6.

³⁰ See, for example, H.Rept. 116-452, pp. 3-4.

each agency must also provide adequate justification for funding and staffing changes for each individual office and materials that compare programs, projects, and activities that are proposed for fiscal year 2021 to the fiscal year 2020 enacted level.³¹

Other Reporting Guidelines and Committee Initiatives

Although reporting requirements for specific accounts are primarily located in the relevant account summaries, language elsewhere in committee reports may provide general guidance about the timing or form of agency reports to be provided. For example, the House Appropriations Committee report that accompanied the FY2020 Financial Services and General Government appropriations bill included the following instructions related to agency reports (H.Rept. 116-456):³²

The Committee stresses that all reports are required to be completed in compliance with the timeframe outlined for each respective directive. Furthermore, the Committee expects that the specifications and conditions associated with funding appropriated by this Act shall be accomplished in the manner as directed in the report.³³

“Program, Project, or Activity” Definitions

A “program, project, or activity” (PPA) is an element in a budget account.³⁴ For annually appropriated accounts, these budget accounts generally correspond to the paragraph headings in appropriations acts. Such accounts generally provide a lump sum for the purposes of the account and may also “set aside” specific amounts within that lump sum for certain purposes. In addition to those statutory set-asides, it has been the practice for a number of decades that specific elements in these budget accounts, including PPAs, have been identified in report language (and also in the congressional budget justifications that correspond to that act).³⁵ For example, the House Appropriations Committee report accompanying the FY2021 Department of Agriculture, Rural Development, and Food and Drug Administration appropriations bill (H.R. 7610) shown in **Figure 3** identified several PPAs in NIFA’s “Integrated Activities” account (H.Rept. 116-446, p. 33):³⁶

³¹ S.Rept. 116-109, p. 5.

³² See also H.Rept. 116-444, pp. 5-6.

³³ H.Rept. 116-456, p. 7.

³⁴ GAO, *Glossary of Terms*, p. 80.

³⁵ OMB Circular A-11, §22.6.

³⁶ These PPAs had also been identified in the National Institute of Food and Agriculture’s congressional budget justification, p. 21-23, available at <https://www.usda.gov/sites/default/files/documents/19nifa2021notes.pdf>.

Figure 3. Specification of Programs, Projects, and Activities

FY2021 Department of Agriculture, Rural Development, and Food & Drug Administration regular appropriations bill, as reported by the House Appropriations Committee (H.R. 7610)

| NATIONAL INSTITUTE OF FOOD AND AGRICULTURE—INTEGRATED ACTIVITIES | | | | |
|--|------------------------|-----------------|------------------|---------------------|
| [Dollars in Thousands] | | | | |
| Program/Activity | Authorization | FY 2020 enacted | FY 2021 estimate | Committee provision |
| Methyl Bromide Transition Program | 7 U.S.C. 7626 | \$2,000 | \$2,000 | \$2,000 |
| Organic Transition Program | 7 U.S.C. 7626 | 6,000 | 6,000 | 7,000 |
| Regional Rural Development Centers | 7 U.S.C. 450i(c) | 2,000 | 2,000 | 2,000 |
| Food and Agriculture Defense Initiative .. | 7 U.S.C. 3351 | 8,000 | 8,000 | 8,000 |
| Crop Protection/Pest Management Program. | 7 U.S.C. 7626 | 20,000 | 20,000 | 20,000 |
| Total, Integrated Activities | | \$38,000 | \$38,000 | \$39,000 |

Source: H.Rept. 116-446, p. 33.

As with other funding allocations in report language, the PPAs identified for each account allow Congress to provide direction as to the amounts to be expended for particular activities in which the agency is engaged. The PPAs are also significant for “reprogramming,” which is discussed further in the report section entitled “Reprogramming Guidelines.”

The PPAs identified for each account also become the basis for the administration of the budget enforcement mechanism known as “sequestration.” This mechanism was established by the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA; P.L. 99-177) and can result in the cancellation of budgetary resources. If such a sequestration is required for a fiscal year, budgetary resources for affected accounts must be reduced on a largely across-the-board percentage basis. The BBEDCA, as amended, further requires that these reductions be proportionately implemented by the agencies, within each affected account, at the level of its PPAs.³⁷

Starting in FY1987, the first full fiscal year after the sequestration mechanism was in effect for discretionary spending, some House Appropriations Committee reports included PPA definitions for the purposes of the BBEDCA.³⁸ PPA definitions have continued to be included in appropriations reports during the periods since FY1987 that sequestration could potentially affect discretionary spending.³⁹ Such report language might be used to clarify what a PPA is for the purposes of the BBEDCA or impose a different definition of PPA than would otherwise be in effect. For example, the House Appropriations Committee report accompanying the FY2021

³⁷ BBEDCA, §256(k) (2 U.S.C. §906).

³⁸ For early examples of this report language, see H.Rept. 99-669, p. 8; H.Rept. 99-686, p. 127; and H.Rept. 99-675, p. 71.

³⁹ Congress modified and extended the BBEDCA’s sequestration procedures several times during the 1980s and 1990s. As a result of these modifications, sequestration procedures were in place that could affect the amount of discretionary appropriations available to agencies from FY1988 to FY2002. For more information about these procedures, see CRS Report R41901, *Statutory Budget Controls in Effect Between 1985 and 2002*. More recently, the Budget Control Act of 2011 (P.L. 112-25) further amended the sequestration procedures established by the BBEDCA, as amended. One of the act’s modifications provided for the sequestration of discretionary funding if such funding exceeded statutory spending limits. These statutory limits were modified several times by subsequent legislation. For more information, see CRS Report R44874, *The Budget Control Act: Frequently Asked Questions*; and CRS Report R42972, *Sequestration as a Budget Enforcement Process: Frequently Asked Questions*.

Departments of Transportation, and Housing and Urban Development, and Related Agencies appropriations bill provided the following instructions (H.Rept. 116-452):

During fiscal year 2021, for the purposes of the Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177), as amended, with respect to appropriations contained in the accompanying bill, the terms “program, project, and activity” (PPA) shall mean any item for which a dollar amount is contained in appropriations acts (including joint resolutions providing continuing appropriations) and accompanying reports of the House and Senate Committees on Appropriations, or accompanying conference reports and joint explanatory statements of the committee of conference. This definition shall apply to all programs for which new budget (obligational) authority is provided, as well as to discretionary grants and discretionary grant allocations made through either bill or report language.⁴⁰

This language directed that only the items identified in the listed sources, which do not include additional items identified in the FY2021 budget justification (if any), should be considered to be a PPA for the purposes of any BBEDCA sequestration of discretionary spending in FY2021.⁴¹

Reprogramming Guidelines

Agencies are generally required to carry out the terms of appropriations acts as enacted, including the statutory allocation of funds therein. Both report language and the congressional budget justifications further allocate funds within annually appropriated accounts into PPAs. In general, when funds are moved between PPAs within the same account, this is referred to as a “reprogramming” of funds.⁴² Agencies are generally permitted to reprogram funds, subject to restrictions in law. This is in contrast to a “transfer”—that is, moving funds between accounts—which requires a statutory authorization in order to occur.⁴³

The level of statutory detail regarding the purposes and amounts for funds in annual appropriations acts has changed considerably over time.⁴⁴ Prior to the early 20th century, the statutory language for appropriations accounts tended to include numerous line items specifying particular purposes and amounts therein. During World War II, the appropriations committees determined that certain agencies required more budgetary flexibility to respond to pressing demands of the war.⁴⁵ Consequently, authorization acts began to contain more detailed statutory instructions to agencies, and appropriations acts began to provide more lump-sum appropriations with detailed funding allocations generally being provided through nonstatutory means such as report language.⁴⁶ As Congress provided accounts with larger lump-sum appropriations rather than more numerous and detailed line-item appropriations, an understanding was reached that the

⁴⁰ H.Rept. 116-452, p. 1.

⁴¹ For other recent examples of PPA definitions in Appropriations Committee reports, see H.Rept. 116-84, p. 15; S.Rept. 116-111, p. 5; and S.Rept. 116-103, p. 6.

⁴² For further information with regard to reprogramming, see CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*.

⁴³ See GAO, Office of the General Counsel, *Principles of Federal Appropriations Law* (3rd ed., 2004), vol. 1, 2-24 and 2-30.

⁴⁴ For a detailed discussion of this evolution, see CRS Report R43862, *Changes in the Purposes and Frequency of Authorizations of Appropriations*.

⁴⁵ Stephen Horn, *Unused Power: The Work of the Senate Committee on Appropriations* (Washington, DC: Brookings Institution, 1970), pp. 192-198. Additionally, see Louis Fisher, *Presidential Spending Power* (Princeton, NJ: Princeton University Press, 1975), pp. 59-74.

⁴⁶ Allen Schick, *Legislation, Appropriations, and Budgets: The Development of Spending Decision-Making in Congress*, Congressional Research Service, May 1984, p. 31 (available to congressional clients upon request).

appropriations committee would be consulted when agencies reprogrammed the amounts for items in those accounts that had not been specified in law.⁴⁷

In current practice, statutory restrictions on reprogramming are usually located in the general or administrative provisions of appropriations acts. These restrictions often prohibit reprogramming that meets certain criteria or require that agencies notify the appropriations committees before reprogramming amounts above a certain spending threshold. For example, the FY2021 State-Foreign Operations Appropriations Act (Division K of P.L. 116-260) prohibits reprogramming that

- augments or changes existing programs, projects, or activities;
- relocates an existing office or employees;
- reduces by 10% funding for any existing program, project, or activity, or numbers of personnel by 10% as approved by Congress; or
- results from any general savings, including savings from a reduction in personnel, that would result in a change in existing PPAs approved by Congress.⁴⁸

Section 7015(b) of the act further provides that such reprogramming are allowable if the appropriations committees are notified 15 days in advance of an obligation. Once appropriations are enacted for a fiscal year, agencies typically submit a “spending” or “operating” plan to the appropriations committees to establish a baseline for the application of reprogramming and transfer authorities for that fiscal year.⁴⁹

In addition to the requirements in appropriations acts, guidance on the specific reprogramming procedures that agencies are to follow is often provided in report language. Such guidance could include

- the level of detail that triggers notification requirements or special procedures for certain accounts,⁵⁰
- the form of notification and approval,
- the information that the committee requires from the agency in order to evaluate the reprogramming request, and
- a final deadline for all such requests during the fiscal year.⁵¹

For example, the Senate Appropriations Committee’s report that accompanied the committee’s FY2016 State-Foreign Operations bill included the following instructions that supplemented the statutory guidance discussed above (S.Rept. 114-79):

The Committee directs the Department of State and other agencies funded by the act to notify the Committee of reprogrammings of funds as required by sections 7015 and 7019 of the act at the most detailed level of either the CBJ, the act, or accompanying report, and the Committee expects to be notified of any significant departure from the CBJ or of any

⁴⁷ Fisher, *Presidential Spending Power*, pp. 76-77, 81-84.

⁴⁸ P.L. 116-260, Division K, Title VII, §7015(b).

⁴⁹ See, for example, H.R. 7668 (116th Cong.), Section 608, for a statutory requirement for an operation plan and additional specifications as to the contents. Such requirements and specifications may also be provided by report language. See H.Rept. 116-452, pp. 2-3; H.Rept. 116-444, pp. 5-6; and H.Rept. 116-111, pp. 5-6.

⁵⁰ See, for example, H.Rept. 116-452, pp. 2-3; and H.Rept. 116-445, pp. 10-11.

⁵¹ See, for example, H.Rept. 116-101, pp. 5-6; and H.Rept. 116-122, pp. 5-7.

commitment that will require significant funding in future years. The Committee directs that staffing levels and future year impacts of reprogrammings be included with such notifications.⁵²

Additional guidance in report language, such as the example above, could be provided annually or on a standing basis.⁵³

Comparison with the Budget Resolution

When the House and Senate agree to a budget resolution, that resolution creates enforceable limits on the level of budget authority provided in appropriations measures considered by the House and Senate.⁵⁴ Through the budget resolution, the appropriations committees receive a procedural limit on the amount of discretionary budget authority for the upcoming fiscal year, which is referred to as a 302(a) allocation.⁵⁵ Each appropriations committee further divides this allocation among its 12 subcommittees, which are referred to as the subcommittees' 302(b) suballocations.⁵⁶ The 302(b) suballocation for a subcommittee restricts the amount of budget authority available for the agencies, projects, and activities under its jurisdiction, effectively acting as a procedural cap on the amount of spending in each of the 12 regular appropriations bills. The 302(a) allocation and 302(b) suballocations can be enforced through Congressional Budget Act points of order raised during floor consideration of the appropriations bills.⁵⁷

The Budget Act was intended to provide a framework whereby Congress could evaluate the future effects of past budgetary decisions, as well as those that were currently under consideration. To support this end, the Budget Act required the inclusion of certain information in reports accompanying any legislation "providing new budget authority or tax expenditures" that would be relevant to making such budgetary decisions.⁵⁸ In addition to these general requirements, for regular and supplemental appropriations measures (but not CRs) the Budget Act mandates that committee reports accompanying regular and supplemental appropriations measures include a statement comparing the funding levels in the measure to the applicable 302(b) suballocations.⁵⁹ This statement must also be included in a conference report, if available in a timely manner, and is to be provided after consultation with the Congressional Budget Office.⁶⁰

⁵² S.Rept. 114-79, p. 11.

⁵³ See, for example, H.Rept. 116-448, p. 11, which notes that the standing guidance with regard to reprogramming that was previously provided in the explanatory statement corresponding to Division D of P.L. 116-94 continues to be in effect.

⁵⁴ As provided under the Congressional Budget Act of 1974 (P.L. 93-344; 88 Stat. 297; 2 U.S.C. §§601-688).

⁵⁵ Congressional Budget Act, §302(a) (2 U.S.C. §633).

⁵⁶ Congressional Budget Act, §302(b) (2 U.S.C. §633).

⁵⁷ Primarily, these allocations are enforced through points of order under the Congressional Budget Act, Sections 302(f) and 311. Enforcement of the statutory spending caps may occur through points of order that are raised during House or Senate floor consideration under the Congressional Budget Act, Section 314(f). For further information with regard to points of order in the congressional budget process, see CRS Report 97-865, *Points of Order in the Congressional Budget Process*.

⁵⁸ For example, whenever a committee reports a measure providing new budget authority or tax expenditures, the committee must include in the accompanying report certain budgetary information, including an estimate by the Congressional Budget Office (CBO) of the five-year outlay projections associated with the budget authority in the bill, if such an estimate is "timely submitted before such report is filed" (Congressional Budget Act, §308(a)(1)(B) [2 U.S.C. §639]).

⁵⁹ Congressional Budget Act, §308(a)(1)(A) (2 U.S.C. §639).

⁶⁰ The House reiterated this Budget Act requirement in Rule XIII, clause 3(c)(2).

The information required by the Budget Act is usually provided in a separate section of House and Senate appropriations reports, as illustrated in **Figure 4** by the excerpt below from the House report accompanying the FY2019 Department of Homeland Security appropriations bill:

Figure 4. Comparison with the Budget Resolution

H.Rept. 115-948 accompanying the FY2019 Department of Homeland Security, as reported by the House Appropriations Committee (H.R. 6776)

| COMPARISON WITH BUDGET RESOLUTION | | | | |
|---|-------------------|---------|------------------|---------------------|
| Section 308(a)(1)(A) of the Congressional Budget Act requires the report accompanying a bill providing new budget authority to contain a statement comparing the levels in the bill to the suballocations submitted under section 302(b) of the Act for the most recently agreed to concurrent resolution on the budget for the applicable fiscal year. That information is provided in the table headed "Comparison of Reported Bill to Section 302(b) Suballocation." | | | | |
| [In millions of dollars] | | | | |
| | 302(b) allocation | | This bill | |
| | Budget Authority | Outlays | Budget Authority | Outlays |
| General Purpose Discretionary | 58,087 | 59,384 | 58,095 | ¹ 59,406 |
| Mandatory | 1,740 | 1,736 | 1,740 | 1,736 |

¹ Includes outlays from prior-year budget authority.

Source: H.Rept. 115-948, p. 139.

Language Changing Existing Law

Both the House and the Senate have internal rules and long-standing practices that promote the separation of money and policy decisions. These rules and practices are derived from the principle that the debates and decisions about the activities of the federal government should be distinct from the debates and decisions about the level at which those activities are funded. As a result of those rules and long-standing practices, Congress has created distinct processes for authorizing—which establishes government entities, activities, or programs in law—and appropriating—which provides funding for authorized entities, activities, and programs.

One aspect of Congress's separation of the authorization and appropriation processes is that the rules of the House and Senate typically prohibit legislative provisions from being included in appropriations measures. These rules were formally established in both chambers in the mid-19th century to address concern that the inclusion of extraneous legislative matters was leading to delays in the appropriations process.⁶¹ As currently provided in House Rule XXI, clause 2, the House prohibits including legislative provisions in general appropriations bills and amendments

⁶¹ For an overview of the development of the House's rules against including legislative provisions in appropriations measures during the 19th century, see Asher C. Hinds, *Hinds' Precedents of the House of Representatives of the United States* (Washington: GPO, 1907-1908), vol. 4, §3578. For a discussion of the Senate's rules, see Schick, *Legislation, Appropriations, and Budgets*, pp. 14-19 (available to congressional clients upon request).

thereto.⁶² Senate Rule XVI prohibits amendments to general appropriations measures that propose legislative language not contained in existing law, except under certain circumstances.⁶³

This restriction, however, does not apply to proper “limitation” provisions. These provisions negatively restrict either the purpose, amount, or availability of appropriated funds without changing existing or creating new law. Because they affect only how an agency uses appropriated funds, limitation provisions are distinct from other forms of legislative provisions and are allowed under House and Senate rules. Nevertheless, these provisions can limit the ability of agencies to spend funds for specified purposes.⁶⁴

Beginning in the 1930s, a number of the House Appropriations subcommittees began to include either lists of legislation and limitations in appropriations measures (or statements to the effect that the measure contained no new legislative provisions or limitations) in their accompanying committee reports.⁶⁵ However, the form and level of detail in those lists was highly variable. To provide the House with more consistent information about the legislation that the House Appropriations Committee was including in general appropriations measures, the House added a requirement in 1974 that the Appropriations Committee reports include “a concise statement describing the effect of any provision of the accompanying bill that directly or indirectly changes the application of existing law.”⁶⁶ This requirement, which encompasses legislative language, is currently codified in House Rule XIII, clause 3(f)(1)(A).⁶⁷ An example of such a list is provided in the report accompanying the FY2021 Departments of Transportation, Housing and Urban Development, and Related Agencies appropriations bill excerpted below in **Figure 5**.

⁶² In the House, general appropriations bills are the annual appropriations acts (or any combination thereof) and any supplemental appropriations acts that cover more than one agency. CRs are not considered to be general appropriations bills. See Johnson, Sullivan, and Wickham, *House Practice*, ch. 4, §3.

⁶³ In the Senate, general appropriations bills are the annual appropriations acts (or any combination thereof) and any supplemental or continuing appropriations acts that cover more than one agency or purpose. See Floyd M. Riddick and Alan S. Frumin, *Riddick’s Senate Procedure: Precedents and Practices*, 101st Cong., 2nd sess., S.Doc. 101-28 (Washington: GPO, 1992), p. 159.

⁶⁴ For further information about these general principles, including what constitutes legislative provisions in appropriations bills, see CRS Report R41634, *Limitations in Appropriations Measures: An Overview of Procedural Issues*.

⁶⁵ For early examples of these lists, see H.Rept. 73-1195, pp. 17-21; H.Rept. 73-335, p. 15; and H.Rept. 73-449, pp. 27-28.

⁶⁶ H.Res. 988, 93rd Cong. For further information on the purpose of this requirement, see House debate, *Congressional Record*, vol. 120, part 26 (October 8, 1974), pp. 34416-34419.

⁶⁷ In addition to the requirement for a summary of changes in existing law, House Rule XIII, clause 3(e)(1)—sometimes referred to as the “Ramseyer Rule”—requires that all committee reports include a comparative print of language in the bill “proposing to repeal or amend a statute or part thereof.” Any legislative language that would repeal or amend existing law would also be included in that comparative display.

Figure 5. Changes in the Application of Existing Laws

H.Rept. 116-452, accompanying the Departments of Transportation, and Housing and Urban Development appropriations, as reported by the House Appropriations Committee (H.R. 7616)

| |
|---|
| <p style="text-align: center;">CHANGES IN THE APPLICATION OF EXISTING LAW</p> <p>Pursuant to clause 3(f)(1)(A) of rule XIII of the Rules of the House of Representatives, the following statements are submitted describing the effect of provisions in the accompanying bill that directly or indirectly change the application of existing law.</p> <p style="text-align: center;">TITLE I—DEPARTMENT OF TRANSPORTATION</p> <p>Language is included under Office of the Secretary, ‘Salaries and Expenses’ specifying certain amounts for individual offices of the Office of the Secretary and official reception and representation expenses, specifying transfer authority among individual offices of the Office of the Secretary, allowing up to \$2,500,000 in user fees to be credited to the account, and preventing funds for certain activities.</p> <p>Language is included under the Office of the Secretary, ‘Research and Technology’ which limits the availability of funds, changes the availability of funds, provides funds for specified activities, allows funds received from other entities to be credited to the account, and deems the title of the office.</p> |
|---|

Source: H.Rept. 116-452, p. 163.

In the Senate, there is no similar rule that requires the Senate Appropriations Committee to include in committee reports a list or description of legislative provisions in the appropriations measures or committee amendments reported from the committee. However, Senate Rule XXVI, paragraph 12, sometimes referred to as the “Cordon Rule,” requires that the committee report include a comparative print of language “repealing or amending any statute or part thereof.” Any legislative language that would directly repeal or amend existing law would be included in that comparative display in the Senate Appropriations Committee’s report.

Appropriations Not Authorized by Law

The rules of the House and Senate distinguish between authorizations and appropriations. These rules also require that an agency, program, or activity be authorized by law prior to when appropriations are provided. The authorization for subsequent appropriations may be explicit (i.e., “there is hereby authorized to be appropriated”) or implied by the statutory authority that creates and governs the entity.⁶⁸ An appropriation is said to be “unauthorized” when such authorization (explicit or implicit) has never been enacted or, if previously enacted, has terminated or expired.⁶⁹

⁶⁸ In the absence of an explicit authorization of appropriations, it is generally understood that statutory authority to administer a program or engage in an activity, sometimes referred to as “organic” or “enabling” legislation, also provides implicit authorization to appropriate for such program or activity (GAO, *Principles of Federal Appropriations Law*, 2-54 to 2-55).

⁶⁹ For a summary of congressional practices related to the form of authorizations and their effect on the occurrence and frequency of unauthorized appropriations, see CRS Report R43862, *Changes in the Purposes and Frequency of*

Congressional concerns about providing appropriations not authorized by law are long-standing.⁷⁰ Like the prohibitions on legislative language, the formal rules of the House and Senate have placed restrictions on the consideration of appropriations not authorized by law for more than a 150 years—dating back to 1837 in the House and 1850 in the Senate.⁷¹ House Rule XXI, clause 2, prohibits appropriations not previously authorized by law in general appropriations measures and amendments thereto. In contrast, the prohibition on unauthorized appropriations in Senate Rule XVI, paragraph 1, applies in a more narrow set of circumstances and, most significantly, to amendments offered by individual Senators during consideration of general appropriations measures.⁷²

Despite these rules, appropriations not authorized by law have been provided for certain purposes for more than a century, and with increasing frequency over the past several decades. In response to concerns that information about such appropriations was lacking during their congressional consideration, both the House and Senate adopted rules requiring that committee reports for general appropriations measures identify the unauthorized appropriations contained therein.⁷³ In the Senate, these requirements were initially adopted in 1970 and are currently in Senate Rule XVI, paragraph 7.⁷⁴ This rule provides that the Senate Appropriations Committee report must identify each amendment containing an appropriation that “is not made to carry out the provisions of an existing law, a treaty stipulation, or an act or resolution previously passed by the Senate during that session.” Even when the Senate Appropriations Committee reports an original Senate bill and not an amendment to a House-passed appropriations bill, the committee’s report usually includes a list of unauthorized appropriations included in the bill. An example of this Senate list is provided by the report accompanying the FY2018 Departments of Commerce and Justice, Science, and Related Agencies appropriations bill excerpted in **Figure 6** below

Authorizations of Appropriations.

⁷⁰ For a summary of congressional practices related to the form of authorizations and their effect on the occurrence and frequency of unauthorized appropriations, see CRS Report R43862, *Changes in the Purposes and Frequency of Authorizations of Appropriations*.

⁷¹ Schick, *Legislation, Appropriations, and Budgets*, pp. 16-17.

⁷² For further information on congressional rules that restrict appropriations not authorized by law, see CRS Report R42098, *Authorization of Appropriations: Procedural and Legal Issues*.

⁷³ See footnotes 54 and 55 for an explanation of what constitutes a general appropriations bill under the rules of the House and Senate.

⁷⁴ S.Res. 413, 91st Cong. For an explanation of the specific context that led to the adoption of this rule, see *Congressional Record*, vol. 116, part 25 (September 25, 1970), p. 33785.

Figure 6. Senate List of Appropriations Not Authorized by Law

S.Rept. 115-139 accompanying the FY2018 Departments of Commerce and Justice, Science, and Related Agencies appropriations bill (S. 1662)

| COMPLIANCE WITH PARAGRAPH 7, RULE XVI OF THE STANDING RULES OF THE SENATE | |
|---|----------------------------|
| <p>Rule XVI, paragraph 7 requires that every report on a general appropriation bill filed by the Committee must identify items of appropriation not made to carry out the provisions of an existing law, a treaty stipulation, or an act or resolution previously passed by the Senate during that session.</p> <p>The Committee recommends funding for the following programs or activities that currently lack an authorization for fiscal year 2018, either in whole or in part, and therefore fall under this rule:</p> | |
| APPROPRIATIONS NOT AUTHORIZED BY LAW—FISCAL YEAR 2018 | |
| Agency/program | Last year of authorization |
| Department of Commerce: | |
| International Trade Administration: | |
| Export Promotion | 1996 |
| Bureau of Industry and Security: | |
| Export Administration | 2001 |
| Economic Development Administration: | |
| Salaries and Expenses | 2008 |
| Economic Development Assistance Programs: | |
| Public Works and Economic Development | 2008 |
| Bureau of the Census: | |
| Salaries and Expenses | 2015 |
| National Telecommunications and Information Administration: | |
| Salaries and Expenses | 1993 |
| National Institute of Standards and Technology: | |
| Scientific and Technical Research and Services | 2013 |
| Industrial Technology Services | 2013 |
| Construction of Research Facilities | 2013 |
| National Oceanic and Atmospheric Administration: | |
| Operations, Research, and Facilities: | |
| National Ocean Service: | |
| Coral Reef Conservation | 2004 |
| Hydrographic Services | 2007 |
| Coastal Zone Management | 1999 |
| Marine Protection, Research, Preservation & Sanctuaries | 2005 |
| National Marine Fisheries Service: | |
| Endangered Species Act Amendment | 1992 |
| Marine Mammal Protection | 1999 |
| NOAA Marine Fisheries Program | 2000 |
| Interjurisdictional Fisheries | 2012 |
| Magnuson-Stevens Fishery Conservation and Management | 2013 |
| Estuary Restoration | 2012 |
| Oceanic and Atmospheric Research: | |
| National Sea Grant College Program | 2008 |
| Procurement, Acquisition and Construction: | |
| National Ocean Service: | |
| Marine Protection, Research, Preservation & Sanctuaries | 2005 |

Source: S.Rept. 115-139, p. 130.

In the House, prior to the adoption of a formal rule, the lists of legislation and limitations in committee reports that were discussed in the “Language Changing Existing Law” section above would occasionally include information about unauthorized appropriations.⁷⁵ In 1995, at the beginning of the 104th Congress, the House amended its rules to explicitly require that House Appropriations Committee reports accompanying regular appropriations bills include a separate list of appropriations not currently authorized by law.⁷⁶ Six years later, at the beginning of the 107th Congress, this rule was expanded to require more detailed information, including⁷⁷

- the last year for which such appropriations were authorized,
- the level of appropriations authorized for that year,
- the actual level of appropriations for that year, and
- the level of appropriations in the bill.

This requirement is currently codified in House Rule XIII, clause 3(f)(1)(B).

The House’s rationale for this list also relates to issues that can arise between the authorizing and appropriations committees when legislative provisions or unauthorized appropriations are included in appropriations bills. For the past few decades, special rules have been used to waive points of order against unauthorized appropriations and legislative provisions that are in the committee version of the bill.⁷⁸ However, if the authorizing committee of jurisdiction objects to any of those provisions, the Rules Committee will often choose to leave them unprotected by the waiver in the special rule.

A recent example of the House Appropriations Committee’s list of Appropriations Not Authorized by Law is provided by the report accompanying the FY2018 Commerce, Justice, and Science appropriations bill (H.Rept. 115-231, pp. 103-109), which is excerpted in **Figure 7** below

⁷⁵ See, for example, H.Rept. 93-1132, pp. 41-42; H.Rept. 99-747, pp. 100-115; and H.Rept. 103-190, pp. 168-171.

⁷⁶ H.Res. 6, 104th Cong. The requirements in this rule do not apply to classified intelligence or national security PPAs.

⁷⁷ H.Res. 5, 107th Cong.

⁷⁸ For further information, see CRS Report R42933, *Regular Appropriations Bills: Terms of Initial Consideration and Amendment in the House, FY1996-FY2015*.

Figure 7. House List of Appropriations Not Authorized by Law

H.Rept. 115-231 accompanying the FY2018 Commerce, Justice, and Science appropriations bill, as reported by the House Appropriations Committee (H.R. 3267).

| UNAUTHORIZED APPROPRIATIONS | | | | |
|---|----------------------------|---|--|-----------------------------|
| Fiscal Year 2018 | | | | |
| (dollars in thousands) | | | | |
| Program | Last year of authorization | Authorization level in last year of authorization | Appropriations in last year of authorization | Appropriations in this bill |
| Department of Commerce: | | | | |
| International Trade Administration | | | | |
| Operations and Administration | | | | |
| Export Promotion Activities | 1996 | such sums | 264,885 | * |
| Bureau of Industry and Security | | | | |
| Operations and Administration | 1994 | such sums | 34,747 | 112,500 |
| Economic Development Administration | | | | |
| Salaries and Expenses | 2008 | such sums | 30,832 | 36,000 |
| Economic Development Assistance Programs | | various | | 140,000 |
| Public Works and Economic Development Act Programs | 2008 | 500,000 | 349,100 | (130,000) |
| Minority Business Development Agency | | | | |
| Minority Business Development | n/a | n/a | n/a | 34,000 |
| Bureau of Economic Analysis | | | | |
| Salaries and Expenses | n/a | n/a | n/a | 96,000 |
| National Telecommunications and Information Administration | | | | |
| Salaries and Expenses | 1993 | 17,900 | 18,493 | 30,000 |
| National Institute of Standards and Technology | | | | |
| Scientific and Technical Research and Services | 2013 | 676,700 | 609,514 | 660,000 |
| Industrial technology services | 2013 | 241,709 | 140,316 | 105,000 |
| Manufacturing extension partnerships | 2013 | (165,100) | (126,088) | (100,000) |
| Construction of research facilities | 2013 | 121,300 | 58,874 | 100,000 |
| National Oceanic and Atmospheric Administration | | | | |
| Operations, Research and Facilities | | | | |
| Oceanic and Atmospheric Research | 1993 | 1,589,081 | 202,172 | ±, |
| National Ocean Service | 1993 | 121,183 | 150,864 | 462,646 |
| Coral Reef Conservation | 2004 | (16,000) | (16,000) | (26,100) |
| Costal Zone Management | 1999 | (55,300) | (52,700) | (84,600) |
| Marine Protection, Research, Preservation & Sanctuaries | 2005 | (40,000) | (57,958) | (52,000) |
| National Marine Fisheries Services | | various | | ± |
| Endangered Species Act Activities | 1992 | 6,750 | ± | ± |
| Marine Mammal Protection Act Activities | 1999 | 34,768 | ± | ± |
| NOAA Marine Fisheries Program Activities | 2000 | 110,470 | ± | ± |

Source: H.Rept. 115-231, p. 104.

Rescissions and Transfers

A rescission is a provision of law that cancels previously enacted budget authority. Such provisions are used to cancel funds for programs or projects. Rescissions of unexpired budget authority carried in appropriations acts may also serve to offset increases in funding elsewhere in the bill relative to the applicable 302(a) and 302(b) allocations and meet statutory limits on discretionary spending.⁷⁹

Transfers occur when funds are moved between accounts and require explicit statutory authority in order to occur. Such transfer authority—that is, the provision in law that authorizes an agency to transfer funds (usually up to a certain amount or percentage of an appropriation)—may be provided in authorizing laws or in annual appropriations acts. Transfer provisions may also mandate that a transfer occur in a specified amount or at a minimum (“no less than”) budgetary level.

Rescissions and transfer authority are considered to be legislative because they change existing law.⁸⁰ Although the House Appropriations Committee does not generally have jurisdiction over legislative language,⁸¹ its jurisdiction was expanded by the Committee Reform Amendments of 1974 to include transfers and rescissions of funds previously provided in appropriations acts. This expansion was intended to provide more flexibility to the committee.⁸² To provide greater transparency to Congress as to the extent to which rescissions and transfers were being proposed by the House Appropriations Committee, the House adopted a new rule requiring that appropriations bills and joint resolutions have separate headings for “Rescissions” and “Transfers of Unexpended Balances.”⁸³ That rule also requires that the committee reports accompanying those bills have a separate section that lists all such proposed rescissions and transfers. These requirements are currently codified in House Rule XIII, clause 3(f)(2).

For example, in the report accompanying the FY2021 Department of the Interior, Environment, and Related Agencies appropriations bill, the following lists were included:

⁷⁹ For more information about the budgetary scorekeeping of rescissions, see scorekeeping rule 8 in H.Rept. 105-217.

⁸⁰ *Rules of the House of Representatives, One Hundred Sixteenth Congress*, H.Doc. 115-177, 115th Cong., 2nd sess., compiled by Thomas J. Wickham, Parliamentarian (Washington: GPO, 2019), §1063, pp. 905-906.

⁸¹ The current jurisdiction of the House Appropriations Committee is codified in House Rule X, clause 1(b).

⁸² H.Res. 988, 93rd Cong. The rationale for this change is discussed more extensively in H.Rept. 93-916, part II, pp. 29-30.

⁸³ H.Res. 988, 93rd Cong., H.Rept. 93-916, part II, pp. 29-30.

Figure 8. Rescissions and Transfers

H.Rept. 116-448 accompanying the FY2021 Department of the Interior and Environment appropriations bill, as reported by the House Appropriations Committee (H.R. 7612)

| RESCISSION OF FUNDS | | | |
|--|---------------------|---|----------------|
| Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives, the following table is submitted describing the rescission recommended in the accompanying bill: | | | |
| Department and activity: | | | |
| Amounts recommended for rescission: | | | |
| Bureau of Land Management: Management of Lands and Resources, \$17,000,000. | | | |
| Bureau of Land Management: Land Acquisition, \$2,000,000. | | | |
| Bureau of Land Management: Service Charges, Deposits, and Forfeitures, \$20,000,000. | | | |
| United States Fish and Wildlife Service: Resource Management, \$1,000,000. | | | |
| United States Fish and Wildlife Service: Cooperative Endangered Species Conservation Fund, \$11,000,000. | | | |
| National Park Service: Land Acquisition and State Assistance, \$2,000,000. | | | |
| Bureau of Ocean Energy Management: Ocean Energy Management, \$2,000,000. | | | |
| Bureau of Safety and Environmental Enforcement: Offshore Safety and Environmental Enforcement, \$10,000,000. | | | |
| Office of Surface Mining Reclamation and Enforcement: Abandoned Mine Reclamation Fund, \$13,000,000. | | | |
| Office of Navajo and Hopi Indian Relocation: \$15,000,000. | | | |
| Environmental Protection Agency: Water Infrastructure Finance and Innovation Program, \$70,000,000. | | | |
| TRANSFERS OF FUNDS | | | |
| Pursuant to clause 3(f)(2) of rule XIII of the Rules of the House of Representatives, the following table is submitted describing the transfer of funds in the accompanying bill. | | | |
| APPROPRIATION TRANSFERS RECOMMENDED IN THE BILL | | | |
| Account from which transfer is made | Amount (000's) | Account to which transfer is made | Amount (000's) |
| Department of the Interior. | not specified | Department of Transportation, Federal Highway Administration. | not specified |
| National Park Service | not specified | Indian forest land assistance accounts | not specified |
| Department of the Interior, BIA, Operation of Indian Programs. | | | |
| Department of the Interior, Bureau of Indian Affairs Construction. | not specified | Bureau of Reclamation | not specified |

Source: H.Rept. 116-448, p. 160.

In the Senate, transfers and rescissions are also considered to be legislative language,⁸⁴ but only rescissions are in the jurisdiction of the Senate Appropriations Committee.⁸⁵ However, there is no requirement that such provisions be separately identified in the committee report accompanying an appropriations measure.

Disclosure of Congressionally Directed Spending (“Earmarks”)

The House and Senate have each adopted rules that require disclosure of information related to “congressional earmarks” and “congressionally directed spending items” under certain circumstances. Under both chambers’ rules, these terms are understood to mean a provision of a measure or an item in a committee report that either provides, authorizes, or recommends

- a specific amount of budgetary resources to a specific entity or targeted to a particular congressional district, locality, or state; and
- is included primarily at the request of a Member.⁸⁶

The information about these spending items is included in committee reports accompanying appropriations measures reported by both the House and Senate Appropriations Committees as well as explanatory text accompanying measures not reported by the appropriations committees.⁸⁷

With regard to appropriations measures reported from the appropriations committees, the practice of the committees is to include a list of congressional earmarks or congressionally directed spending items contained in such measures (and the measure’s accompanying report) in the committee reports.⁸⁸ House Rule XXI, clause 9, and Senate Rule XLIV also require the disclosure of earmarks or congressionally directed spending items contained in a conference report (and JESs), as well as additional types of measures and amendments.⁸⁹

The following table from the FY2022 Financial Services and General Government regular appropriations bill (H.R. 4345) reported by the House Appropriations Committee is an illustrative example of how committee reports are used to disclose earmarks contained in an appropriations bill or its accompanying committee report:

⁸⁴ For rescissions, see Riddick and Frumin, *Riddick’s Senate Procedure*, p. 176.

⁸⁵ The current jurisdiction of the Senate Appropriations Committee is codified in Senate Rule XXV, paragraph 1(b).

⁸⁶ The requested budgetary resources may take the form of “discretionary budget authority, credit authority, or other spending authority for a contract, loan, loan guarantee, or other expenditure.” Such budgetary resources also have to be provided outside of a “statutory or administrative formula-driven or competitive award process.” See House Rule XXI, clause 9(e), and Senate Rule XLIV, clause 5(a).

⁸⁷ Under House Rule XXI, clause 9, such disclosure is required to occur in either committee reports for measures reported by committees or JESs accompanying conference reports. For measures not reported by a committee, the chair of the applicable committee is required to provide a list of earmarks or a statement that the measure does not contain any earmarks.

Under Senate Rule XLIV, such disclosure is required to occur via “publicly accessible congressional website [for] each such item through lists, charts, or other similar means” for appropriations measures reported by committees, unreported measures, and conference reports. Paragraph 4(b) of Rule XLIV states that committee reports containing a list of congressionally directed spending items and the names of the Senators who requested them satisfies the requirements of Rule XLIV for a bill or joint resolution reported by a committee.

⁸⁸ The House Appropriations Committee has instituted additional disclosure practices for the FY2022 appropriations cycle. Members who request earmarks must disclose information about those requests on their official House websites, and the committee has also created a website that compiles links to these disclosures, available at <https://appropriations.house.gov/transparency>.

⁸⁹ For more information, see CRS Report RS22866, *Earmark Disclosure Rules in the House: Member and Committee Requirements*; and CRS Report RS22867, *Earmark Disclosure Rules in the Senate: Member and Committee Requirements*.

Figure 9. Disclosure of Earmarks and Congressionally Directed Spending
FY2022 Financial Services and General Government regular appropriations bill (H.R. 4345)

| FINANCIAL SERVICES AND GENERAL GOVERNMENT | | | | | |
|--|-----------------------|--|---|-------------|-----------------|
| [Community Project Funding Items] | | | | | |
| Agency | Account | Recipient | Project | Amount | Requestor(s) |
| Small Business Administration | Salaries and Expenses | Delaware State University, Dover, DE | Center for Urban Revitalization and Entrepreneurship | \$1,000,000 | Blunt Rochester |
| Small Business Administration | Salaries and Expenses | Columbia County Economic Team, St. Helens, OR | Columbia County Small Business Resource Center | \$175,000 | Bonamici |
| Small Business Administration | Salaries and Expenses | Gwinnett County University of Georgia Small Business Development Center, Lawrenceville, GA | Gwinnett County University of Georgia Small Business Development Center | \$100,000 | Bourdeaux |
| Small Business Administration | Salaries and Expenses | Western Illinois University, Moline, IL | Business Ownership Lifecycle Initiatives | \$400,000 | Bustos |
| Small Business Administration | Salaries and Expenses | The Greater Wilkes-Barre Chamber of Business and Industry, Wilkes-Barre, PA | Project Elevate | \$1,000,000 | Cartwright |
| Small Business Administration | Salaries and Expenses | Institute for Native Pacific Education and Culture, Kapolei, HI | Leeward Community Small Business Incubator | \$500,000 | Case |
| Small Business Administration | Salaries and Expenses | South Carolina State University, Orangeburg, SC | Small Business Research and Entrepreneurial Leadership Institute | \$1,000,000 | Clyburn |
| Small Business Administration | Salaries and Expenses | Black Business Association of Memphis, Memphis, TN | Memphis ReStart Initiative | \$750,000 | Cohen |
| Small Business Administration | Salaries and Expenses | Center for Inclusive Entrepreneurship, Mount Vernon, WA | North Cascades Community Enterprise Program | \$180,644 | DelBene |

Source: H.Rept. 117-79, p. 127.

When the accompanying bill or report contains earmarks, such tables identify the following information about each earmark and congressionally directed spending item:

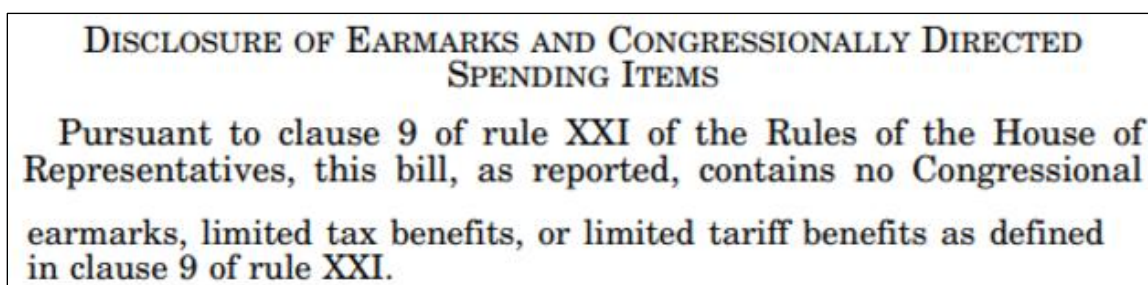
- the affected agency and appropriations account,
- the final recipient of the funds,
- the name of the project, the amount of earmarked funding provided, and
- the name of the Representative(s) or Senator(s) who submitted the request.

Such tables are also included in conference reports and explanatory statements.⁹⁰

When the bill or report contains no earmarks, committee reports from the House Appropriations Committee accompanying regular appropriations bills (as well as JESs) often include a statement indicating that neither the appropriations bill nor its accompanying committee report contains earmarks.⁹¹ The report accompanying the FY2022 Legislative Branch regular appropriations bills provides an illustrative example of such a statement.

Figure 10. Statement Declaring No Earmarks or Congressionally Directed Spending Items Included in Bill or Accompanying Report

FY2022 Legislative Branch regular appropriations bill (H.R. 4346)



Source: H.Rept. 117-80, p. 46.

Appropriations Report Language Development

Agency, Public, and Member Input

In general, the report language accompanying an appropriations measure is developed by the appropriations committees in each chamber. While it is a committee product, it has significant importance for the congressional consideration of the appropriations measure it accompanies, as well as agency budget execution once the measure becomes law. When drafting reports, the appropriations committees engage in certain formal and informal practices through which they may receive input on report language from a range of stakeholders—both within and outside of

⁹⁰ See H.Rept. 111-366.

Additionally, House Rule XXI, clause 9(b), requires the disclosure of earmarks that were not committed by either house to a conference report nor contained in a committee report of either house on such bill or a companion measure. The practice is to denote such earmarks with an asterisk in the JES. For an example of this practice, see U.S. Congress, House Committee on Appropriations, *Consolidated Appropriations Act, 2008, Division C—Energy and Water Development and Related Agencies Appropriations Act, 2008*, committee print, 110th Cong., 1st sess., 2007, p. 621, <https://www.govinfo.gov/content/pkg/CPRT-110HPRT39564/pdf/CPRT-110HPRT39564-DivisionC.pdf>.

⁹¹ Reports from the Senate Appropriations Committee have typically not included such statements.

Congress. For example, information from an agency's budget justification submitted to the appropriations committees after the President's budget request may inform the committees' prospective funding allocations and report directives.⁹² Other communications between the committees and agencies, both before and after the President's budget submission, may also help inform the language that is ultimately included in the committees' reports. In addition, stakeholders and other interested groups outside of Congress may communicate their report language and other appropriations preferences to the appropriations committees through letters or other communications.

Members of the House and Senate may also communicate to the appropriations committees their preferences with regard to each of the 12 annual appropriations bills and accompanying report language. While such communications might occur throughout the budget cycle, the committees encourage Members to express their preferences for the upcoming fiscal year through the submission of "programmatic and language requests," as well as requests for congressionally directed spending items, in the beginning stages of the annual appropriations process. Programmatic requests are to fund a program in the bill or report at a specified level. Language requests are for specific bill or report language that is intended to encourage or direct some action be taken—or not taken—by an agency. All of these requests are usually required to be submitted to the appropriations committees shortly after the President's budget request has been presented to Congress.⁹³ The parameters for these requests may vary for each of the appropriations bills and are typically specified through Dear Colleague letters or other communications from the committees.⁹⁴

Once programmatic, language, and earmark requests for a bill are submitted, each appropriations committee must decide whether to include the requested language in the bill or accompanying report, include a modified version of the request, or not include the request at all. In some instances, if language is requested for inclusion in the bill, the committee might decide to include a version of that language in the committee report instead.

Committee and Initial Floor Consideration

Each regular appropriations bill reported from appropriations committees is usually accompanied by a written committee report. Committee preparation of an appropriations bill for a markup also includes developing a draft of the committee report that will accompany it. When the House or Senate Appropriations Committee meets to mark up each appropriations bill, amendments to the draft report may also be offered and considered. In the House, the final version of the House Appropriations Committee's written report is filed at the same time the bill is reported to the House. In the Senate, it is typically filed at the same time the bill is reported or soon thereafter. While appropriations measures reported from the Senate Appropriations Committee typically receive formal committee reports, those regular appropriations measures that are not reported

⁹² An early discussion of the role of agency budget justifications in the formulation of report language is in Jeffrey L. Pressman, *House vs. Senate: Conflict in the Appropriations Process* (New Haven, CT: Yale University Press, 1966), p. 18.

⁹³ Because supplemental appropriations measures are considered on an as-needed basis, there is usually not a formal process for making programmatic requests to the appropriations committees.

⁹⁴ For more information, see the House Appropriations Committees' website at <https://appropriations.house.gov/appropriations-requests>.

from the Senate Appropriations Committee are often associated with draft committee report text that is released in the context of negotiations to resolve differences.⁹⁵

Because the written committee report is a product of that committee's deliberations rather than a legislative measure itself, it is not directly amendable during the subsequent floor consideration of the appropriations measure. However, Members have previously offered floor amendments that would have the effect of directly or indirectly superseding the directives or funding allocations in the committee report language. For example, during the 117th Congress, the House Appropriations Committee report for the FY2022 Energy and Water Development appropriations bill contained a provision that allocated "\$20,000,000 for the Office of Economic Impact and Diversity" within the Department of Energy's "Departmental Administration" account.⁹⁶ Subsequently, an amendment was offered on the House floor that proposed to insert the following provision: "None of the funds made available by this Act may be used for the Department of Energy's office of Economic Impact and Diversity."⁹⁷ Had that amendment become law as part of the appropriations measures, it would have prevented the \$20,000,000 in set-aside funds from being spent for the office's activities outlined in the committee report.

Resolving Differences

When congressional negotiators resolve differences between the House and Senate versions of an appropriations measure, those negotiators are Members of the House and Senate Appropriations Committees. In addition to producing a final version of the measure, these negotiators also agree to further report language in the form of a JES or other explanatory text. In instances where explanatory text is entered into the *Congressional Record*, a provision of the measure usually indicates that it is to be treated by the agencies in the same way as a JES.⁹⁸ This explanatory text is usually considered to be the most authoritative source of congressional legislative intent with regard to that measure.⁹⁹ Once the final version of the legislative text has been agreed to by the House and Senate, there are no further formal opportunities to make changes to the accompanying report language.

The explanatory text may be used to reconcile any differences between the House and Senate Appropriations Committees' reports. For example, the House and Senate committee report language may address certain issues in ways that are difficult to reconcile harmoniously. In these

⁹⁵ For example, the Senate Appropriations Committee did not report any of the FY2021 regular appropriations bills. The committee published a press release in November 2020 that included links to the bill text and explanatory statements for the committee's drafts of the 12 regular appropriations bills. See Senate Appropriations Committee, "Committee Releases FY21 Bills in Effort to Advance Process, Produce Bipartisan Results," press release, November 10, 2020, <https://www.appropriations.senate.gov/news/committee-releases-fy21-bills-in-effort-to-advance-process-produce-bipartisan-results>.

⁹⁶ H.Rept. 117-98, p. 158.

⁹⁷ Amendment 94 in H.Rept. 117-109, considered and disposed en bloc in H.Amdt. 83, to H.R. 4502 (117th Cong.); House debate, *Congressional Record*, vol. 167, no. 131 (July 27, 2021), pp. H4071-H4074.

⁹⁸ For example, during the 116th Congress, differences between the chambers with regard to H.R. 133, an omnibus measure that contained all 12 regular appropriations bills, were resolved using an amendment exchange and not a conference report. On December 21, 2020, explanatory text related to that omnibus measure was entered into the *Congressional Record* (vol. 166, no. 218, books III-IV, December 21, 2020, pp. H7879-H8851). Section 4 of H.R. 133 provided that "the explanatory statement regarding this Act, printed in the House section of the Congressional Record on or about December 21, 2020, and submitted by the Chairwoman of the Committee on Appropriations of the House, shall have the same effect with respect to the allocation of funds and implementation of divisions A through L of this Act as if it were a joint explanatory statement of a committee of conference." For a further discussion of this practice, see CRS Report R46899, *Regular Appropriations Acts: Selected Statutory Interpretation Issues*.

⁹⁹ GAO, *Principles of Federal Appropriations Law*, 2-98 and 2-99.

instances, the explanatory text normally seeks to clarify how the affected agency is to proceed. In other cases, one committee might have included language in its report that addresses an issue to which the other committee's report is silent. If disagreement exists between the committees with regard to this report language, the explanatory statement might clarify what action the agency should take. On the other hand, if the original committee language is ultimately acceptable to both committees, the explanatory statement might be silent due to an expectation that the agency will follow the original directive.

In current practice, the explanatory statement accompanying the final version of an appropriations measure usually states explicitly how the explanatory text relates to the language contained in any applicable appropriations committees' reports. For example, the explanatory statement accompanying the FY2021 Consolidated Appropriations Act (H.R. 133), which contained all 12 of the FY2021 appropriations acts (Divisions A-L), contained instructions as part of the explanation of each of the 12 regular appropriations acts, similar to the following instruction for the Department of Agriculture, Rural Development, and Food and Drug Administration regular appropriations act (Division A of H.R. 133):

The explanatory statement accompanying this division is approved and indicates congressional intent. Unless otherwise noted, the language set forth in H.Rept. 116-446 carries the same weight as language included in this explanatory statement and should be complied with unless specifically addressed to the contrary in this explanatory statement. While some language is repeated for emphasis, it is not intended to negate the language referred to above unless expressly provided herein.¹⁰⁰

As a consequence of these interactions between JESs (or other such explanatory text) and committee reports, the committee reports that accompany the bills initially reported by the House and Senate Appropriations Committees might also provide an important indication of congressional intent even after an appropriations measure has been enacted.¹⁰¹

Continuing Resolutions

In recent years, appropriations measures that provide continuing appropriations based on a funding formula have typically not been accompanied by report language, even when such appropriations are for an entire fiscal year.¹⁰² For example, for the FY2013 Consolidated and Further Continuing Appropriations Act (P.L. 113-6), which contained both regular appropriations for certain agencies and full-year continuing appropriations for others, detailed explanatory text was provided only for the accounts that received regular appropriations.¹⁰³ For full-year CRs, the committee report language from the current fiscal year that accompanies the regular appropriations covered by that CR may provide some indication of congressional intent.¹⁰⁴ The extent to which the funding provided via the CR's formula is difficult to reconcile with the

¹⁰⁰ *Congressional Record*, vol. 166, no. 218, book III (December 21, 2020), p. H7879.

¹⁰¹ GAO, *Principles of Federal Appropriations Law*, 2-99 and 2-100.

¹⁰² Although it is not currently the practice to consider CRs in committee and provide them with report language, committees commonly considered and reported these types of measures as recently as the 102nd Congress. (See, e.g., H.Rept. 102-216 and H.Rept. 102-266.) Because the form of appropriations in CRs usually differs from regular and supplemental appropriations measures, many of the report language components for the committee reports accompanying those CRs also differ from those that are discussed in this report.

¹⁰³ See Consolidated and Further Continuing Appropriations Act, 2013, 127 Stat. 198-437.

¹⁰⁴ A CR typically funds activities that are usually identified with reference to unenacted appropriations measures for the current fiscal year or the appropriations enacted for a previous fiscal year. These referenced measures or laws are the CR's "coverage." For further information, see CRS Report R46595, *Continuing Resolutions: Overview of Components and Practices*.

allocations and directives in the relevant committee reports, however, may limit those reports' applicability. Furthermore, the lack of relevant explanatory text accompanying the CR may further limit the effectiveness of the directives in the current year House and Senate committee reports when they appear to conflict.

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