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Across-the-Board Rescissions in Appropriations Acts: Overview and Recent Practices

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Summary

As the annual appropriations process draws to a close each fiscal year, Congress and the President must often come to an agreement not only on the level of funding for individual items or accounts but also with regard to the total amount of discretionary budget authority that will be provided for that fiscal year. If that agreed-upon amount requires a reduction in budget authority and sufficient reductions are not associated with individual programs, an alternative method to reduce that amount is an “across-the-board rescission.”

A *rescission* is a provision of law that cancels budget authority prior to when it would otherwise expire, making it unavailable for future obligation. An *across-the-board rescission* cancels budget authority that first becomes available in the upcoming fiscal year for multiple accounts simultaneously to achieve a certain amount of savings. This type of rescission targets accounts in an entire bill, or a portion of a bill, by making cuts to those accounts according to a specified formula.

The statutory structure and basic elements of across-the-board rescissions have been highly consistent in recent practice. At a minimum, such provisions contain a formula that specifies the rate, coverage, and level of application for the reduction. This formula may be accompanied by other provisions that provide exceptions to that formula and that require the Office of Management and Budget (OMB) to report to the House and Senate Appropriations Committees the dollar amount of reductions that were implemented.

Since FY2008, across-the-board rescissions occurred in four fiscal years (FY2008, FY2011, FY2012, and FY2013). The four appropriations acts during this period with across-the-board rescissions were either omnibus or full-year continuing appropriations acts; no supplemental, interim continuing resolutions, or regular annual appropriations acts contained across-the-board rescissions. The coverage, rate, and estimated aggregate dollar amount of reductions of these rescissions varied considerably during this period. Most recently, in FY2013, some of the reductions in P.L. 113-6 affected certain discretionary accounts in five of the appropriations acts included therein, while other reductions covered all discretionary accounts funded by the act. The total amount of budget authority reduced pursuant to the FY2013 across-the-board rescissions was in excess of \$2.3 billion.

This report provides information on the main components of across-the-board rescissions and recent practices since FY2008. The **Appendix** to this report contains the text of all across-the-board rescissions enacted since FY2008. Information on across-the-board rescissions prior to FY2008 is contained in the CRS Report RL32153, *Across-the-Board Spending Cuts in End-of-Session Appropriations Acts*, by Robert Keith (available from the author).

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Introduction

Each fiscal year, federal government agencies are provided budget authority¹ for discretionary spending² through the enactment of appropriations laws.³ For that annual appropriations process to conclude, Congress and the President must come to an agreement not only on the level of funding for individual items or accounts but also with regard to the total amount of discretionary budget authority that will be provided for that fiscal year. If that agreed-upon amount requires a reduction in budget authority and sufficient reductions are not associated with individual programs, an alternative method to reduce that amount is an “across-the-board rescission.”

A *rescission* is a provision of law that cancels budget authority prior to when it would otherwise expire,⁴ making it unavailable for future obligation.⁵ An *across-the-board rescission* cancels budget authority that first becomes available in the upcoming fiscal year for multiple accounts simultaneously by a uniform percentage to achieve a certain amount of savings. This type of rescission targets accounts in an entire bill, or a portion of a bill, by making cuts to those accounts according to a specified formula.⁶

By providing a method to achieve an agreed-upon level of discretionary spending, across-the-board rescissions can have a significant role for the statutory and procedural budget enforcement associated with such spending for a fiscal year. For statutory budget enforcement, the Budget Control Act of 2011 imposed limits on discretionary spending that apply each fiscal year between FY2012 and FY2021.⁷ Furthermore, prior to the enactment of appropriations, procedural requirements under the Congressional Budget Act of 1974⁸ provide for allocations of discretionary budget authority to enforce agreed-upon fiscal constraints during floor consideration.⁹ Both the Appropriations Committee allocations and statutory discretionary

¹ Appropriations bills provide agencies *budget authority*, which is authority provided by federal law to enter into contracts or other financial *obligations* that will result in immediate or future expenditures (or *outlays*) involving federal government funds. For a further explanations 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. 20-21, <http://www.gao.gov>.

² Discretionary spending, which accounts for roughly one-third of total federal spending, is spending that is under the jurisdiction of the House and Senate Appropriations Committees. For the most part, discretionary spending funds the routine operations of the federal government. It is distinguished from direct or mandatory spending, which is controlled by the legislative committees in substantive law and funds such mandatory programs as Social Security and Medicare.

³ For further information on the appropriations process, see CRS Report R42388, *The Congressional Appropriations Process: An Introduction*, by Jessica Tollestrup.

⁴ Budget authority is generally made available for obligation during a specified time period, typically the upcoming fiscal year. Once budget authority reaches the end of that time period, it “expires,” meaning that it is no longer available for obligation.

⁵ For further information on rescissions, see GAO, *A Glossary of Terms*.

⁶ In contrast, account- or program-specific rescissions cancel budget authority provided in previous fiscal years that was already made available for agencies and is still available for obligation. That amount of canceled budget authority can be used to offset new budget authority provided for the upcoming fiscal year. For example, P.L. 113-6, Division A, §737, contained the following rescission:

Of the unobligated balance of funds available to the Department of Agriculture for the cost of broadband loans under the heading “Rural Development Programs—Rural Utilities Service—Distance Learning, Telemedicine, and Broadband Program” in prior appropriation Acts, \$25,320,000 is rescinded.

⁷ These limits are found in Section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985.

⁸ P.L. 93-344; 88 Stat. 297; 2 U.S.C. 60-688.

⁹ Congressional Budget Act, §§302(a) and (b). Procedural budget enforcement may be established through other (continued...)

spending limits are enforceable through points of order during floor consideration.¹⁰ In addition, the statutory limits are also enforced subsequent to enactment through sequestration.¹¹ Across-the-board rescissions may be used to bring appropriations below the allocations and spending limits prior to floor consideration to avoid points of order. And if, during consideration, appropriations comply with the statutory spending limits through the use of across-the-board rescissions, sequestration after enactment can also be avoided.¹²

Across-the-board rescissions have been included in the final annual appropriations acts in recent years on a number of occasions, including four fiscal years since FY2008 (FY2008, FY2011, FY2012, and FY2013). The most recent across-the-board rescissions, in FY2013, were enacted in P.L. 113-6, the Consolidated and Further Continuing Appropriations Act of 2013.

This report provides information on the main components of across-the-board rescissions and recent practices since FY2008. The **Appendix** to this report contains the text of all across-the-board rescissions enacted during this period. Information on across-the-board rescissions prior to FY2008 is contained in CRS Report RL32153, *Across-the-Board Spending Cuts in End-of-Session Appropriations Acts*, by Robert Keith (available from the author).

Main Components

The statutory structure and basic elements of across-the-board rescissions have been highly consistent in recent practice. At a minimum, such provisions contain a formula that specifies the rate, coverage, and level of application for the reduction. This formula may be accompanied by other provisions that provide exceptions to that formula and require the Office of Management and Budget (OMB) to report to the House and Senate Appropriations Committees the dollar amount of reductions that were implemented. These components are discussed in the remainder of this section and are illustrated in **Figure 1**.

(...continued)

methods, such as through provisions in the congressional budget resolution.

¹⁰ Primarily, the Appropriations Committee allocations are enforced through points of order under §§302(f) and 311. Points of order to enforce the statutory spending limits would be raised under the Congressional Budget Act, §312(b).

¹¹ Sequestration involves the automatic cancelation of budget authority through largely across-the-board reductions of non-exempt programs and activities. Procedures for discretionary spending sequestration are provided by the Balanced Budget and Emergency Deficit Control Act of 1985. For further information about the Budget Control Act, see CRS Report R41965, *The Budget Control Act of 2011*, by Bill Heniff Jr., Elizabeth Rybicki, and Shannon M. Mahan.

¹² Across-the-board rescissions and sequestration have similar policy effects in that they both implement across-the-board cuts to affected accounts at the program, project, and activity (PPA) level. They are, however, technically distinct budget process mechanisms in at least one important regard: Across-the-board rescissions are a mechanism through which discretionary spending can be reduced to comply with the spending limits that are implemented *prior to enactment*, whereas sequestration is a mechanism through which discretionary spending can be reduced to comply with the spending limits that are triggered *post enactment*.

Figure I. Across-the-Board Rescission Components, Example
P.L. 112-74, Division F, Section 527

<p>SEC. 527. (a) ACROSS-THE-BOARD RESCISSIONS.—There is hereby rescinded an amount equal to 0.189 percent of—</p>	<p>Rate Coverage</p>
<p>(1) the budget authority provided for fiscal year 2012 for any discretionary account of this Act; and (2) the budget authority provided in any advance appropriation for fiscal year 2012 for any discretionary account in prior Acts making appropriations for the Departments of Labor, Health and Human Services, and Education, and Related Agencies.</p>	
<p>(b) PROPORTIONATE APPLICATION.—Any rescission made by subsection (a) shall be applied proportionately—</p>	<p>Level of Application</p>
<p>(1) to each discretionary account and each item of budget authority described in such subsection; and (2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in this Act or the accompanying statement of managers).</p>	
<p>(c) EXCEPTION.—This section shall not apply to discretionary authority appropriated for the Federal Pell Grants program under the heading “Department of Education, Student Financial Assistance”.</p>	<p>Exceptions</p>
<p>(d) OMB REPORT.—Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying</p>	<p>OMB Reporting Requirements</p>

Source: Text of P.L. 112-74.

Formula

The *rate* of an across-the-board rescission is a uniform percentage by which the budget authority subject to the rescission is to be reduced. In some cases, different rates are specified for various types of covered budget authority.

The *coverage* of an across-the-board rescission generally refers to the accounts for which the reduction is in effect, which is typically expressed in terms of specific titles or divisions of an appropriations act.¹³ In current practice, across-the-board rescissions usually cover only the accounts containing discretionary budget authority in the affected titles or divisions. Sometimes, however, the provisions of an across-the-board rescission specify that any contract authority subject to obligation limitations in the affected titles or divisions should also be reduced.¹⁴ All discretionary budget authority in affected accounts may be subject to a single rate, or different rates may be provided for budget authority that meets certain criteria, such as “nonsecurity” and “security” budget authority.¹⁵ Usually, the coverage includes funds only for the budget year that

¹³ See, for example, P.L. 110-161, Div. A, §752.

¹⁴ See, for example, P.L. 113-6, Div. G, §3004. Contract authority is a form of budget authority that is typically provided in an authorizing law. An obligation limitation in an appropriations act would reduce the amount of budget authority for that upcoming fiscal year that would have otherwise become available in that authorizing law. The amount of the limitation is typically treated as discretionary spending for the purposes of budget enforcement. For further information, see Congressional Budget Office, *Glossary*, January 2012 update, p. 14, <http://www.cbo.gov>.

¹⁵ See, for example, P.L. 113-6, Div. G, §3001. In this example, “security” and “nonsecurity” budget authority are as defined by the Balanced Budget and Emergency Deficit Control Act of 1985. “Security” is all budget authority for the Department of Defense, the Department of Homeland Security, the Department of Veterans Affairs, the National Nuclear Security Administration, intelligence community management, and international affairs (function 050). “Nonsecurity” is all budget authority that is not security.

are made available by the act in which the across-the-board rescission is being enacted; the coverage may also specify that the reduction also applies to advance appropriations provided in other appropriations acts that are to become available that budget year.¹⁶

The *level of application* of an across-the-board rescission is the level of detail within a covered budget account to which the rate applies. This is usually the “program, project, or activity” level (PPA),¹⁷ meaning that each PPA in an affected account is reduced by the rate of the rescission.

Exceptions

Once the formula for the across-the-board rescission is established, provisions in that rescission may provide exceptions to that formula. These exceptions typically involve the coverage or level of application.¹⁸ Coverage exceptions would specify that certain divisions, sections, accounts, or portions of accounts are not to be reduced, thus exempting them from the coverage of the reductions.¹⁹ Level of application exceptions would provide either a more general or a more specific rate for reduction than the PPA level, thus affecting the amount of flexibility that an agency possesses to allocate the reductions.²⁰

Reporting Requirements for the Office of Management and Budget

Across-the-board rescissions of executive branch accounts usually include reporting requirements for OMB.²¹ These provide that within 30 days of enactment, the OMB director must submit to the House and Senate Appropriations Committees a report that specifies the amount of each reduction by account that was made pursuant to the rescission. All of the reports between FY2004 and FY2013 have been made available on OMB’s website.²²

No reporting requirements have been included in across-the-board rescissions for legislative branch or judiciary accounts in recent years. However, information on the amount of the reduction may be provided in agency budget justifications for the following fiscal year in some circumstances.²³

¹⁶ See, for example, P.L. 112-10, Div. B, §1119. Advance appropriations is a form of budget authority that becomes available one or more fiscal years after the budget year of the appropriations act in which it was enacted. For further information, see GAO, *A Glossary of Terms*.

¹⁷ A PPA is “an element within a budget account. For annually appropriated accounts, the Office of Management and Budget [OMB] and agencies identify PPAs by reference to committee reports and budget justifications.” GAO, *A Glossary of Terms*.

¹⁸ Provisions in across-the-board rescissions could provide exceptions for the rate for reduction, but none has done so in recent years.

¹⁹ For example, across-the-board rescissions have exempted discretionary budget authority made available under the Student Financial Assistance account for the Federal Pell Grants program. See P.L. 110-161, Div. G, §528 (c); P.L. 112-74, Div. F, §527(c); and P.L. 113-6, §1101(c)(2).

²⁰ For example, provisions in P.L. 111-161, §437 (c); P.L. 112-74, §436(c); and P.L. 113-6, §1101(c)(1), specified that the application of the rescission within the “Bureau of Indian Affairs, Indian Land, and Water Claim Settlements and Miscellaneous Payments to Indians” account was at the discretion of the Secretary of the Interior. As a consequence, the Secretary had the authority to apply the rescission disproportionately across the PPAs in that account.

²¹ See, for example, P.L. 113-6, §3001(e).

²² http://www.whitehouse.gov/omb/legislative_reports/reduction_reports/.

²³ See, for example, Library of Congress, *FY2009 Congressional Budget Justification*, January 15, 2008, p. 16, <http://www.loc.gov/about/reports/budget/fy2009.pdf>.

Across-the-Board Rescissions since FY2008

Table 1 lists the across-the-board rescissions that were enacted since FY2008 along with information about their coverage, rate, and estimated dollar reduction. The full text of these rescissions is provided in the **Appendix** to this report. Across-the-board rescissions occurred during four fiscal years and in four appropriations acts. These appropriations acts were either omnibus²⁴ or full-year continuing appropriations²⁵ acts; no supplemental,²⁶ interim continuing resolutions, or regular annual appropriations acts contained across-the-board rescissions. As was previously stated, all four appropriations acts were the final acts providing annual appropriations for each fiscal year.

Table 1. Across-the-Board Rescissions since FY2008

Fiscal Year Public Law (Enactment Date)	Division, Section	Coverage		Rate	
		Covered Division Subject ^a	Description	Percentage	Estimated \$Reduction [millions] ^b
2008 P.L. 110-161 (12/26/2007)	Division A, Section 752(a)	AG	Division A, FY2008 discretionary budget authority	0.7	89.3
	Division C, Section 312(a)	EW	Title III of Division C, FY2008 congressionally directed projects ^c	1.6	7.9
			Title III of Division C, all other FY2008 discretionary budget authority	0.91	223.5
	Division F, Section 437(a)	INT	Titles I-IV of Division F, FY2008 discretionary budget authority	1.56	422.2
	Division G, Section 528(a)	LHHS	Division G, FY2008 discretionary budget authority and FY2008 advance appropriations ^d	1.747	2,343.5
	Division H, Section 210(a)	LB	Title I of Division H, FY2008 discretionary budget authority	0.25	Not Available
	Division J, Section 699P(a)	SFO	Division J, FY2008 discretionary budget authority	0.81	270.4

²⁴ The annual appropriations process currently anticipates the enactment of 12 “regular appropriations” bills each fiscal year. These acts specify the amount of budget authority for each account funded therein. Sometimes, however, two or more of the regular bills are combined into a single legislative vehicle for enactment, which is referred to as a consolidated or “omnibus” appropriations act. For further information on omnibus appropriations measures, see CRS Report RL32473, *Omnibus Appropriations Acts: Overview of Recent Practices*, by Jessica Tollestrup.

²⁵ Continuing appropriations acts, which are sometimes referred to as continuing resolutions or CRs, extend the funds provided in the previous year’s appropriations acts by reference, instead of providing an amount for each account funded therein. “Interim” CRs provide continuing appropriations on a temporary basis and expire prior to the end of the fiscal year. As an alternative to the enactment of regular appropriations, however, a “full-year” CR is sometimes used to provide funds for the activities covered in one or more regular appropriations bills through the remainder of the fiscal year. For further information on CRs, see CRS Report R42647, *Continuing Resolutions: Overview of Components and Recent Practices*, by Jessica Tollestrup.

²⁶ Supplemental appropriations act provide funds for a fiscal year in addition to those that were provided through annual appropriations. For further information, see GAO, *A Glossary of Terms*.

Fiscal Year Public Law (Enactment Date)	Division, Section	Coverage		Rate	
		Covered Division Subject ^a	Description	Percentage	Estimated \$Reduction [millions] ^b
2011 P.L. 112-10 (4/15/2011)	Division B, Section 1119(a)	AG, CJS, DHS, EW, FSGG, INT, LHHS, LB, MCVA, SFO, THUD	Division B, FY2011 discretionary budget authority and FY2011 advance appropriations ^d	0.2	1,116.5
2012 P.L. 112-74 (12/23/2007)	Division E, Section 436(a)	INT	Titles I-IV of Division E, FY2012 discretionary budget authority	0.16	47.1
	Division F, Section 527(a)	LHHS	Division F, FY2012 discretionary budget authority and FY2012 advance appropriations ^d	0.189	266.6
2013 P.L. 113-6 ^e (3/26/2013)	Division G, Section 3001(b)	AG, DHS	Divisions A and E, FY2013 nonsecurity ^f discretionary budget authority	2.513	524.3
		CJS	Division B, FY2013 nonsecurity ^f budget authority	1.877	1,154.6
		AG, CJS, DOD, MCVA, DHS	Divisions A through E, FY2013 security ^f discretionary budget authority	0.1	574.8
	Division G, Section 3004(c)(1) ^g	AG, CJS, DHS, EW, DOD FSGG, INT, LHHS, LB, MCVA, SFO, THUD	Divisions A through F, FY2013 nonsecurity ^f budget authority and contract authority subject to obligation limitations, ^h and FY2013 advance appropriations ^d	0.2	857.3
			Divisions A through F, FY2013 security ^f budget authority and contract authority subject to obligation limitations, ^h and FY2013 advance appropriations ^d	0.032	217.4

Source: Text of P.L. 110-161, P.L. 112-10, P.L. 112-74, and P.L. 113-6. OMB reduction reports (January 25, 2008 [P.L. 110-161]; May 13, 2011 [P.L. 112-10]; January 22, 2012 [P.L. 112-74]; April 25, 2013 [P.L. 113-6]), http://www.whitehouse.gov/omb/legislative_reports/reduction_reports/.

- a. AG = Agriculture, Rural Development, Food and Drug Administration, and Related Agencies; CJS = Commerce, Justice, Science, and Related Agencies; DOD = Department of Defense; EW = Energy and Water Development and Related Agencies; FSGG = Financial Services and General Government; DHS = Department of Homeland Security; INT = Department of the Interior, Environment, and Related Agencies; LHHS = Departments of Labor, Health and Human Services, and Education, and Related Agencies; LB = Legislative Branch; MCVA = Military Construction and Veterans Affairs and Related Agencies; SFO = Department of State, Foreign Operations, and Related Programs; THUD = Transportation, Housing and Urban Development, and Related Agencies.
- b. The estimated dollar amount of each reduction is from the OMB reduction reports required by each act (January 25, 2008 [P.L. 110-161]; May 13, 2011 [P.L. 112-10]; January 22, 2012 [P.L. 112-74]; April 25, 2013 [P.L. 113-6]), available at http://www.whitehouse.gov/omb/legislative_reports/reduction_reports/. Amounts are rounded to the nearest \$100,000. These reduction reports do not include the amount of any reduction to legislative branch or judiciary accounts.

- c. “Congressionally directed projects,” also known as “congressionally directed spending items” or “earmarks,” were identified in the House Appropriations committee print accompanying H.R. 2764, December 17, 2007, pp. 620-781.
- d. Advance appropriations is a form of budget authority that becomes available one or more fiscal years after the budget year of the appropriations act in which it was enacted. For further information, see GAO, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, p. 8, <http://www.gao.gov>.
- e. P.L. 113-6, Division F, Section 1101(c), continued the FY2012 across-the-board rescissions for the FY2013 funds provided by the CR. Because there was no reporting requirement associated with the FY2013 extension, no OMB estimate is available as to the dollar amounts of the reductions.
- f. The “nonsecurity” and “security” categories for the coverage of these reductions are as defined by Section 250(c)(4)(A) and (B) of the Balanced Budget and Emergency Deficit Control Act of 1985. “Security” is all budget authority for the Department of Defense, the Department of Homeland Security, the Department of Veterans Affairs, the National Nuclear Security Administration, intelligence community management, and international affairs (function 050). “Nonsecurity” is all budget authority that is not security.
- g. P.L. 113-6, Division G, Section 3004, provided a mechanism to ensure that the statutory discretionary spending limits for FY2013 would not be exceeded by the appropriations provided in that act in the form of an across-the-board rescission. As enacted, this section provided a rate of 0% for reductions to security and nonsecurity budget authority. OMB was given the authority to increase these percentages if it determined that additional rescissions were needed to avoid exceeding the limits due to technical estimating differences with CBO. Subsequent to the enactment of P.L. 113-6, OMB calculated that both limits would be exceeded and increased the rates to 0.032% for security budget authority and 0.2% for nonsecurity budget authority. For further information on this rescission, see CRS Report R42782, *FY2013 Continuing Resolutions: Analysis of Components and Congressional Action*, by Jessica Tollestrup.
- h. Contract authority is a form of budget authority that is typically provided in an authorizing law. An obligation limitation in an appropriations act would reduce the amount of budget authority for that upcoming fiscal year that would have otherwise become available in that authorizing law. The amount of the limitation is usually treated as discretionary spending for the purposes of scorekeeping. For further information, see Congressional Budget Office, *Glossary*, January 2012 update, p. 14, <http://www.cbo.gov>.

The coverage of the across-the-board rescissions during this period varied considerably. In the FY2008 act, six of the 11 divisions (corresponding to regular appropriations acts) were subject to across-the-board rescissions. Across-the-board rescissions for the FY2012 act affected accounts in two of nine divisions. On the other hand, the sole across-the-board rescission in FY2011 covered Division B and the 11 appropriations bills funded therein. Most recently, in FY2013, the reductions in Section 3001 affected certain accounts in five of the appropriations acts included therein (Divisions A through E), whereas Section 3004 reductions covered all accounts in the act.²⁷

Across-the-board rescissions also differed with regard to the rate and estimated aggregate dollar amount of the reduction. In FY2008, seven different rates were provided for accounts across six divisions, ranging from .25% (Division H) to 1.717% (Division G); the total amount of budget authority reduced was about \$3.4 billion. In contrast, a uniform rate for all covered accounts was provided for FY2011 of 0.2%, resulting in a cut of about \$1.1 billion. In FY2012, the accounts in the two affected divisions were subject to different rates, 0.16% and 0.189%, respectively, which equaled a total reduction of about \$313.7 million. In addition to continuing the FY2012 cuts, FY2013 had two across-the-board rescissions that specified separate rates for security and nonsecurity budget authority. In total, the Section 3001 reductions totaled about \$2.3 billion, whereas Section 3004 resulted in about \$1.1 billion in cuts. Consequently, the total dollar

²⁷ P.L. 113-6, Division F, Section 1101(c), continued the FY2012 across-the-board rescissions for the FY2013 funds provided by the CR. Because there was no reporting requirement associated with the FY2013 extension, no OMB estimate is available as to the dollar amounts of the reductions.

amounts reduced by the FY2008 and FY2013 across-the-board rescissions were the largest during this period.

Appendix. Text of Across-the-Board Rescissions since FY2008

FY2008 (P.L. 110-161)

Division A, Section 752

SEC. 752. (a) Except as provided in subsection (c), there is hereby rescinded an amount equal to 0.7 percent of the budget authority provided for fiscal year 2008 for any discretionary account in division A of this Act.

(b) Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in subsection (a); and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act, accompanying reports, or explanatory statement for the relevant fiscal year covering such account or item).

(c) The rescission in subsection (a) shall not apply to budget authority appropriated or otherwise made available by this Act in the following amounts in the following activities or accounts:

(1) \$6,020,000,000 provided for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) in the Department of Agriculture in division A.

(2) \$930,120,000 provided for the Food Safety and Inspection Service in the Department of Agriculture in division A.

(3) Any amount designated as described in section 5 (in the matter preceding division A of this consolidated Act).

(d) Not later than 30 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall submit to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives a report that specifies the account and amount of each rescission made pursuant to this section.

Division C, Section 312

SEC. 312. (a) ACROSS-THE-BOARD RESCISSIONS.—There is hereby rescinded—

(1) from discretionary accounts in this title that contain congressionally directed projects, an amount equal to 1.6 percent of the budget authority provided for fiscal year 2008 for such projects; and (2) from all discretionary accounts in this title, an amount equal to 0.91 percent of the other budget authority provided for fiscal year 2008.

(b) DEFINITIONS.—For purposes of this section:

(1) The term “congressionally directed project” means a congressional earmark or congressionally directed spending item specified in the list of such earmarks and items for this division that is included in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act).

(2) The term “other budget authority” means an amount equal to all discretionary budget authority, less the amount provided for congressionally directed projects.

(c) **PROPORTIONATE APPLICATION TO OTHER PROGRAMS, PROJECTS, AND ACTIVITIES.**—Any rescission made by subsection (a)(2) shall be applied proportionately—

(1) to each discretionary account; and

(2) within each such account, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying reports for the relevant fiscal year covering such account).

(d) **REPORT.**—Within 30 days after the date of the enactment of this section, the Director of the Secretary of Energy shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

Division F, Section 437

SEC. 437. (a) ACROSS-THE-BOARD RESCISSIONS.—There is hereby rescinded an amount equal to 1.56 percent of the budget authority provided for fiscal year 2008 for any discretionary appropriation in titles I through IV of this Act.

(b) **PROPORTIONATE APPLICATION.**—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in subsection (a); and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying reports for the relevant fiscal year covering such account or item, or for accounts and items not included in appropriation Acts, as delineated in the most recently submitted President’s budget).

(c) **INDIAN LAND AND WATER CLAIM SETTLEMENTS.**—Under the heading “Bureau of Indian Affairs, Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians”, the across-the-board rescission in this section, and any subsequent across-the-board rescission for fiscal year 2008, shall apply only to the first dollar amount in the paragraph and the distribution of the rescission shall be at the discretion of the Secretary of the Interior who shall submit a report on such distribution and the rationale therefor to the House and Senate Committees on Appropriations.

(d) **OMB REPORT.**—Within 30 days after the date of the enactment of this section the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

Division G, Section 528

SEC. 528. (a) ACROSS-THE-BOARD RESCISSIONS.—There is hereby rescinded an amount equal to 1.747 percent of the fiscal year 2008 budget authority—

(1) provided for any discretionary account of this Act; and

(2) provided in any advance appropriation for fiscal year 2008 for any discretionary account of this Act made available by any prior fiscal year appropriation Act.

(b) **PROPORTIONATE APPLICATION.**—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in such subsection; and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act, accompanying reports, or explanatory statement for fiscal year 2008 covering such account or item, or for accounts and items not included in appropriation Acts, as delineated in the most recently submitted President's budget).

(c) EXCEPTIONS.—This section shall not apply—

(1) to discretionary budget authority that has been designated as described in section 5 (in the matter preceding division A of this consolidated Act); or

(2) to discretionary budget authority made available under title III under the Student Financial Assistance account for the Federal Pell Grants program.

(d) OMB REPORT.—Within 30 days after the date of the enactment of this section the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

Division H, Section 210

SEC. 210. (a) RESCISSIONS.—There is hereby rescinded an amount equal to 0.25 percent of the budget authority provided for fiscal year 2008 for any discretionary account in title I of this Act.

(b) PROPORTIONATE APPLICATION.—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in such subsection; and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying reports for the relevant fiscal year covering such account or item, or for accounts and items not included in appropriation Acts, as delineated in the most recently submitted President's budget).

(c) EXCEPTION.—This section shall not apply to section 1003 of title I of this Act.

(d) ADMINISTRATION OF ACROSS-THE-BOARD REDUCTIONS.—In the administration of subsection (a), with respect to the budget authority provided under the heading “SENATE” in title I of this Act—

(1) the percentage rescissions under subsection (a) shall apply to the total amount of all funds appropriated under that heading; and

(2) the rescissions may be applied without regard to subsection (b).

Division J, Section 699P

SEC. 699P. (a) BILL-WIDE RESCISSIONS.—There is hereby rescinded an amount equal to .81 percent of the budget authority provided for fiscal year 2008 for any discretionary account in this Act.

(b) PROPORTIONATE APPLICATION.—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in subsection (a); and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying explanatory statements for the relevant fiscal year covering such account or item, or for accounts and items not included in appropriation Acts, as delineated in the most recently submitted President's budget).

(c) OMB REPORT.—Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations a report specifying the account and amount of each rescission made pursuant to this section.

(d) EXCEPTION.—The rescission in subsection (a) shall not apply to funds provided in this Act designated as described in section 5 (in the matter preceding division A of this consolidated Act).

FY2011 (P.L. 112-10)

Division B, Section 1119

SEC. 1119. (a) ACROSS-THE-BOARD RESCISSIONS.—There is hereby rescinded an amount equal to 0.2 percent of—

(1) the budget authority provided for fiscal year 2011 for any discretionary account of this division; and

(2) the budget authority provided in any advance appropriation for fiscal year 2011 for any discretionary account in any prior fiscal year appropriation Act.

(b) PROPORTIONATE APPLICATION.—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in such subsection; and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying reports referenced in section 1101 covering such account or item).

(c) EXCEPTIONS.—This section shall not apply to—

(1) discretionary authority appropriated or otherwise made available by division A of this Act; or

(2) discretionary authority appropriated or otherwise made available by division B of this Act and designated as being for contingency operations directly related to the global war on terrorism pursuant to section 3(c)(2) of H.Res. 5 (112th Congress) and as an emergency requirement pursuant to section 403(a) of S.Con.Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010.

(d) OMB REPORT.—Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

FY2012 (P.L. 112-74)

Division E, Section 436

SEC. 436. (a) **ACROSS-THE-BOARD RESCISSIONS.**—There is hereby rescinded an amount equal to 0.16 percent of the budget authority provided for fiscal year 2012 for any discretionary appropriation in titles I through IV of this Act.

(b) **PROPORTIONATE APPLICATION.**—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in subsection (a); and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the appropriation Act or accompanying reports for the relevant fiscal year covering such account or item, or for accounts and items not included in appropriation Acts, as delineated in the most recently submitted President’s budget).

(c) **INDIAN LAND AND WATER CLAIM SETTLEMENTS.**—Under the heading “Bureau of Indian Affairs, Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians”, the across- the-board rescission in this section, and any subsequent across- the-board rescission for fiscal year 2012, shall apply only to the first dollar amount in the paragraph and the distribution of the rescission shall be at the discretion of the Secretary of the Interior who shall submit a report on such distribution and the rationale therefore to the House and Senate Committees on Appropriations.

(d) **OMB REPORT.**—Within 30 days after the date of the enactment of this section the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

Division F, Section 527

SEC. 527. (a) **ACROSS-THE-BOARD RESCISSIONS.**—There is hereby rescinded an amount equal to 0.189 percent of—

(1) the budget authority provided for fiscal year 2012 for any discretionary account of this Act; and

(2) the budget authority provided in any advance appropriation for fiscal year 2012 for any discretionary account in prior Acts making appropriations for the Departments of Labor, Health and Human Services, and Education, and Related Agencies.

(b) **PROPORTIONATE APPLICATION.**—Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in such subsection; and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in this Act or the accompanying statement of managers).

(c) **EXCEPTION.**—This section shall not apply to discretionary authority appropriated for the Federal Pell Grants program under the heading “Department of Education, Student Financial Assistance”.

(d) OMB REPORT.—Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

FY2013 (P.L. 113-6)

Division F, Section 1101(c)

Sec. 1101 (c) The level referred to in subsection (a) shall be the amounts appropriated in the appropriations Acts referred to in such subsection, including transfers and obligation limitations, except that such level shall be calculated without regard to any rescission or cancellation of funds or contract authority, other than—

- (1) the 0.16 percent across-the-board rescission in section 436 of division E of Public Law 112-112–74 (relating to the Department of the Interior, Environment, and Related Agencies); and
- (2) the 0.189 percent across-the-board rescission in section 527 of division F of Public Law 112-112–74, (relating to the Departments of Labor, Health and Human Services, and Education, and Related Agencies).

Division G, Section 3001

SEC. 3001. (a) There is hereby rescinded the applicable percentage (as specified in subsection (b)) of the budget authority provided (or obligation limit imposed) for fiscal year 2013 for any discretionary account in divisions A through E of this Act; and

(b) For purposes of subsection (a), the applicable percentage shall be—

(1) for budget authority in the nonsecurity category (as defined in section 250(c)(4)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, in—

(A) divisions A and E, 2.513. percent; and

(B) division B, 1.877 percent; and

(2) for budget authority in the security category (as defined in section 250(c)(4)(B) of the Balanced Budget and Emergency Deficit Control Act of 1985), 0.1 percent.

(c) Any rescission made by subsection (a) shall be applied proportionately—

(1) to each discretionary account and each item of budget authority described in such subsection; and

(2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the applicable appropriation Act or accompanying reports covering such account or item).

(d) This section shall not apply to amounts designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of such Act; and

(e) Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of

Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

Division G, Section 3004

SEC. 3004. (a) If, for fiscal year 2013, the amount of new budget authority provided in appropriation Acts exceeds the discretionary spending limits set forth in section 251(c)(2) of the Balanced Budget and Emergency Deficit Control Act on new budget authority for any category due to estimating differences with the Congressional Budget Office, the Director of the Office of Management and Budget shall increase the applicable percentage in subsection (c) with respect to that category by such amount as is necessary to eliminate the amount of the excess in that category.

(b) Subject to subsection (a), there is hereby rescinded the applicable percentage (as specified in subsection (c)) of—

- (1) the budget authority provided (or obligation limit imposed) for fiscal year 2013 for any discretionary account in divisions A through F of this Act;
- (2) the budget authority provided in any advance appropriation for fiscal year 2013 for any discretionary account in any prior fiscal year appropriation Act; and
- (3) the contract authority provided in fiscal year 2013 for any program subject to limitation incorporated or otherwise contained in divisions A through F of this Act.

(c) For purposes of subsection (b), the applicable percentage shall be—

- (1) for budget authority in the nonsecurity category (as defined in section 250(c)(4)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985), 0 percent; and
- (2) for budget authority in the security category (as defined in section 250(c)(4)(B) of the Balanced Budget and Emergency Deficit Control Act of 1985), 0 percent.

(d) Any rescission made by subsection (b) shall be applied proportionately—

- (1) to each discretionary account and each item of budget authority described in such subsection; and
- (2) within each such account and item, to each program, project, and activity (with programs, projects, and activities as delineated in the applicable appropriation Act or accompanying reports covering such account or item).

(e) This section shall not apply to—

- (1) amounts designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of such Act; or
- (2) the amount made available by division F of this Act for “Social Security Administration, Limitation on Administrative Expenses” for continuing disability reviews under titles II and XVI of the Social Security Act and for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act.

(f) Within 30 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report specifying the account and amount of each rescission made pursuant to this section.

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