Reporting on Agency Budget Execution: Processes and Case Study Illustration

December 14, 2022
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Budget execution refers to agency action to allocate, re-allocate, obligate, and expend budget authority after it is provided in appropriations acts. Numerous provisions in law require agencies to report on budget execution. The budget execution process may be viewed as encompassing four activities:

1. **Enactment of appropriations and apportionment of funds by OMB:** The Antideficiency Act requires that an agency’s appropriated funds be apportioned (i.e., subdivided and made available in increments) to help prevent agencies from prematurely exhausting them. In 2022, Congress passed legislation requiring the Office of Management and Budget (OMB) to make apportionment documents and decisions publicly available (P.L. 117-103). After OMB apportions appropriated funds, agencies may use budget authority to incur obligations. The Department of the Treasury documents this budget authority, and the legislation that established the budget authority, on an appropriations warrant.

2. **Reallocation of budget authority by agencies:** After the enactment of appropriations, agencies may be granted discretion to reallocate funds within an appropriations account via reprogramming or from one account to another via a transfer. Transfers, as well as reprogrammings that meet specified criteria, require congressional notification. Certain transfers are also reported in the Treasury’s Central Accounting Reporting System (CARS).

3. **Obligation of funds:** Agencies enter into obligations when they incur legal liabilities for the payment of goods and services. Agency obligations are reported via three mechanisms: (1) The Budget Appendix of the President’s budget submission includes previous-year (i.e., actual) appropriations and obligations, current-year appropriations and estimated obligations, and subsequent-year proposed appropriations. (2) The OMB SF 133 Report on Budget Execution and Budgetary Resources allows for the monitoring of funds that OMB has apportioned. It provides a consistent presentation of budgetary information, including obligations, across programs within each agency. (3) The Spending Explorer portal on the USA Spending.gov website presents account-level reporting on appropriated amounts and obligations.

4. **Outlay of funds:** Outlays occur when Treasury disburses funds to liquidate obligations incurred by agencies. Treasury issues monthly reports on outlays called the Monthly Treasury Statement on Receipts and Outlays of the United States Government. Treasury also publishes an annual report detailing government receipts and outlays called the Combined Statement of Receipts, Outlays, and Balances of the United States Government.

At the end of the fiscal year, most executive branch agencies are required to prepare audited financial statements. Treasury and OMB compile information contained in agency-level financial statements into a government-wide financial report known as the Financial Report of the United States Government.

This report uses a Department of Labor appropriations account—the Bureau of Labor Statistics Salaries and Expenses account and its FY2020 appropriation—to provide a complete illustrative example of agency budget execution. The reporting mechanisms included in this report apply to most executive agencies.

Given the continued interest in transparency around federal spending, Congress may wish to consider policy options that (1) expand the types of budgetary information that is publicly reported, (2) improve the timeliness of budgetary information, and (3) ensure that reported data are complete and accurate. Improving the amount and quality of budget execution data reported by agencies may inform congressional decisionmaking when considering agency budgets and conducting oversight.
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Introduction

Budget execution refers to the actions taken by agencies to allocate, re-allocate, obligate, and expend budget authority after it is provided in appropriations acts and other statutes.

Congress has passed into law numerous provisions that require periodic reporting of available and obligated funds. Some of the reporting is publicly accessible in documents and online. Agencies also have additional internal budgetary reporting responsibilities that are not immediately accessible to Congress and the public. Finally, for certain kinds of transactions, agencies may report information to congressional committees of jurisdiction, notably including the House and Senate Appropriations Committees. This budgetary reporting may help inform Congress, agencies, the President, and nonfederal stakeholders about federal government operations. Additionally, this reporting may help Congress, the President, and agency executives to make better-informed decisions about the allocation and use of government resources. At the same time, budgetary transparency typically entails use of complex business processes and corresponding investments in information technology (IT), which can be costly.

This report describes major budget execution activities and related reporting mechanisms. A case study of a single, annually appropriated, discretionary spending account provides an illustrative example of the existing budgetary information flows and reporting mechanisms that exist across all or most executive agencies. The report concludes with a number of potential issues for congressional consideration.

Budget Execution Activities and Reporting Mechanisms

The federal budget process may be viewed as encompassing four general phases:\footnote{See Office of Management and Budget (OMB), Circular No. A-11, Preparation, Submission and Execution of the Budget, §10.5, August 2021, https://www.whitehouse.gov/omb/information-for-agencies/circulars/. See also CRS Report R46240, Introduction to the Federal Budget Process, by James V. Saturno.}

1. **Budget formulation**: agencies craft their annual budget requests, and the President submits a consolidated budget proposal;
2. **Appropriations and budgetary legislation**: Congress considers and passes annual appropriations bills and other budgetary legislation;
3. **Budget execution**: agencies receive budget authority, manage resources during a fiscal year, and obligate and expend funds; and
4. **Auditing and financial reporting**: executive branch agencies prepare audited financial statements at the end of the fiscal year.

Because Phases 1 and 2 help provide a framework for agency budget execution, descriptions of these two phases, along with examples of associated reporting mechanisms, are located in this report’s Appendix and referred to when relevant.

Phase 3—the execution of enacted budgets—occurs in multiple, ongoing activities within a given fiscal year. These activities include:

- apportionment of funds by the Office of Management and Budget (OMB),
- allocation and reallocation of budget authority by agencies,
• obligation of funds, and
• outlay of funds.

During each of the budget execution activities, agencies collaborate with OMB and the Department of the Treasury to report certain budget information, some of which is publicly available. Other information that agencies report may be visible only to certain government actors. In either case, this information provides insight about how an agency spends its appropriations as directed by Congress. This information may inform decisions about future budgets. Additionally, budget execution reporting describes the rate at which agencies obligate funds. Figure 1 summarizes the information flows and reporting mechanisms associated with each activity within the federal budget process.

Agencies also maintain internal budget execution reporting for use in agency decisionmaking (see “Agency Systems of Funds Control”). These reporting mechanisms differ across agencies and are often not publicly available. For this reason, this report does not cover agency-specific budget execution reporting.

Phase 4, the auditing and publication of agency financial statements, occurs after the conclusion of budget execution. These audited financial statements ensure the completeness and accuracy of agency, OMB, and Treasury budgetary reporting.
<table>
<thead>
<tr>
<th>Budget Process Phase</th>
<th>Budget Process Activity</th>
<th>Treasury</th>
<th>Agency</th>
<th>Office of Management &amp; Budget (OMB)</th>
<th>Congress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Formulation</td>
<td>Agency Budget Development and the President's Budget Submission</td>
<td>Develops budget request and submits it to OMB for review and potential modification.</td>
<td>Develops congressional budget justification (CBJ) and, after OMB review, submits CBJ to the relevant appropriations subcommittee.</td>
<td>Reviews budget requests and includes them in the Budget Appendix.</td>
<td>Considers the President’s budget submission and agency CBJs as it formulates budget legislation.</td>
</tr>
<tr>
<td>Appropriations and Budgetary Legislation</td>
<td>Appropriation of Funds by Congress</td>
<td>Prepares an appropriation warrant and forwards it to the agency.</td>
<td></td>
<td></td>
<td>Passes appropriations that are signed into law by the President.</td>
</tr>
<tr>
<td>Budget Execution*</td>
<td>Apportionment of Funds by OMB</td>
<td>Revises operating budget in light of approved appropriations. Submits initial apportionment request to OMB.</td>
<td>Reviews request and appropriated appropriated funds. OMB may reappropriate funds. Reports apportionments to relevant committees and on a public website.</td>
<td></td>
<td>Ongoing communication with and oversight of Treasury, agency, and OMB activities.</td>
</tr>
<tr>
<td>Allocation and Reallocation of Budget Authority</td>
<td>Transfers reported via CARS System.</td>
<td>May reallocate budget authority within an appropriations account (reprogramming) or across accounts (transfers). Notifies Congress of transfers and certain reprogramming.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obligation of Funds</td>
<td>Reports on financial transactions, balances of resources, and the purposes for which resources have been used. Reports obligations via USA Spending.gov.</td>
<td>Allocates apportioned funds to programs or activities. Incurs obligations. A system of administrative control of funds keeps obligations from exceeding apportioned amounts, allotments, and sub-allotments. Reports budget execution data to OMB and Treasury.</td>
<td>Reports obligations on the SF-133 Report on Budget Execution and Budgetary Resources. Reports estimated and actual obligations in the Budget Appendix for the next two fiscal years.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budget Execution as a Phase of the Federal Budget Process

The phases of the federal budget process comprise a complex set of activities. While some of these activities must be completed by specific dates, many follow a more flexible schedule established by formal and informal rules and procedures. Congress is typically involved in all of these activities.

The development of the President’s budget begins approximately 18 months prior to the start of the fiscal year that the budget will cover. To put this timeline in context, as Congress begins action on appropriations bills and other budgetary legislation for the upcoming fiscal year, OMB and agencies have already begun planning for the subsequent fiscal year (see Figure 2).

Figure 2. Concurrent Budget Planning and Execution for Multiple Fiscal Years

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Budget Process</td>
<td>OMB and executive branch agency FY2020 budget formulation</td>
<td>Congressional Action on FY2020 Budget</td>
<td>FY2020 budget execution (implementation)</td>
</tr>
<tr>
<td>FY2021</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Budget Process</td>
<td>OMB and executive branch agency FY2021 budget formulation</td>
<td>Congressional Action on FY2021 Budget</td>
<td>FY2021 budget execution (implementation)</td>
</tr>
<tr>
<td>FY2022</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Executive Budget Process</td>
<td>OMB and executive branch agency FY2022 budget formulation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: CRS analysis of OMB guidance documents, President’s budget submissions, and the U.S. Code.

Notes: In practice, the actual budgetary submission and milestone dates for FY2020, FY2021, and FY2022 may have varied.

Execution of Enacted Budgetary Legislation

The President, OMB, and agencies execute appropriations in accordance with applicable annual appropriations acts and other budgetary laws. After such legislation has been enacted, OMB apportions available funds to executive agencies by time period, program, project, or activity. Throughout the fiscal year, agencies allocate, obligate, and expend funds. They possess limited authority to make spending adjustments after appropriations and other spending legislation have been enacted through mechanisms such as transfers and reprogramming.

The appropriated funds lifecycle consists of multiple steps:

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1. “Budget authority” is enacted into law by annual appropriations and other budgetary legislation. Budget authority provides agencies with the legal basis to incur obligations.

2. “Obligations” are incurred when agencies enter into legally binding commitments such as employing personnel or awarding contracts for the provision of goods or services.

3. “Outlays” are payments made to liquidate these obligations.4

For an example of how appropriated funds are executed through these three steps, see Figure 3.

Figure 3. Example of Appropriated Funds Lifecycle

Relationships Among Budget Authority, Apportionment, Obligations, and Outlays

<table>
<thead>
<tr>
<th>Budget authority</th>
<th>$120 million in budget authority enacted via appropriations for entire FY for “Salaries &amp; Expenses” account.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apportionment</td>
<td>$30 million of the $120 million in budget authority is apportioned by OMB and made available to the agency for obligations incurred during the first quarter of the FY.</td>
</tr>
<tr>
<td>Obligations</td>
<td>$10 million in obligations incurred by agency during the first month of the first quarter to pay for salaries, rent, etc.</td>
</tr>
<tr>
<td>Outlays</td>
<td>$10 million paid to employees and vendors in following weeks/months.</td>
</tr>
</tbody>
</table>

Source: CRS analysis.

Notes: This graphic serves as an illustrative example and does not represent a particular appropriations account or appropriated amount. In a given fiscal year, outlays may pay for obligations incurred within the same fiscal year or during prior fiscal years.

Tracking an Illustrative Appropriations Account Through Budget Execution

The following sections describe the reporting associated with each budget execution and financial audit activity, including its purpose, content, and frequency (see activities 3-7 of Figure 1). The

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preceding budget process phases, including budget formulation and appropriations and budgetary legislation (see activities 1 and 2 in Figure 1), are covered in the Appendix of this report.

This report uses a relatively straightforward appropriations account—the Bureau of Labor Statistics (BLS) Salaries and Expenses account and its FY2020 appropriation—to provide a complete illustrative example. BLS is a component of the Department of Labor (DOL), which is one of the larger cabinet-level agencies. The FY2020 BLS Salaries and Expenses account is located in the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020 (“Labor-HHS-Education”) appropriations bill. For FY2020, the Labor-HHS-Education Appropriations Act was enacted as Division A of the Further Consolidated Appropriations Act, 2020 (FY2020 Further Consolidated Appropriations Act).

The BLS Salaries and Expenses account was selected as an illustrative example due to the relative simplicity of its structure, which includes the following characteristics:

- Budget authority appropriated in FY2020 was grouped into only two periods of availability,
- There were no transfers to or from this account during FY2020, and
- The account contains only discretionary appropriations.

The reporting mechanisms included in this report apply to most executive agencies. Each agency’s particular circumstances and architecture of appropriations accounts may have idiosyncrasies that require insight into the agency’s programmatic activities.

This report tracks BLS’s FY2020 Salaries and Expenses funding over three successive fiscal years to demonstrate how the same appropriation of funds works its way through each step of the budget lifecycle described in Figure 3. The purpose of using this illustrative example is to show how the various budgetary reporting mechanisms appear in practice.

**Enactment of Appropriations and Apportionment of Funds by OMB**

Annual appropriations and other budgetary legislation provide agencies with budget authority, which allows agencies to enter into obligations (see activity 2 of Figure 1). The basic unit of regular appropriations acts is the unnumbered paragraph, which during budget execution corresponds to an “account.” The *Budget Appendix* volume of the President’s budget

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5 Title 31, Section 901, of the *U.S. Code*, enacted as a part of the Chief Financial Officers Act of 1990 (CFO Act), established the position of CFO at 24 large-sized executive branch agencies—known since 1990 as the “CFO Act agencies.” DOL is one of these 24 agencies. For more information about the CFO Act, see CRS In Focus IF11610, *Federal Financial and Budgetary Reporting: A Primer*, by Dominick A. Fiorentino.


8 *Discretionary spending* refers to spending authority that is provided in, and controlled by, annual appropriation acts. *Mandatory spending*, also known as “direct spending,” refers to spending authority that is provided in laws other than annual appropriation acts. Mandatory spending includes entitlement authority (e.g., Medicaid) and payment of interest on the public debt. See GAO, *Glossary*, p. 66.

9 See CRS In Focus IF12105, *Introduction to Budget Authority*, by James V. Saturno.

10 Unlike most authorizing legislation, regular appropriations legislation is drafted as unnumbered paragraphs that provide a lump-sum amount for each appropriations account.
After enactment of a particular appropriation into law, agencies may obligate and expend funds, subject to several conditions addressed by appropriations statutes. The conditions on the availability of appropriations include:

- the purpose(s) for which particular funds are appropriated, which may be expressed in statute in more or less detail and, in some cases, with certain restrictions;
- the time period during which funds are available for obligation and expenditure, sometimes referred to as the period of availability or duration of appropriations; and
- the amount of appropriated funds that may be obligated and expended.

The funds appropriated to the BLS Salaries and Expenses account for FY2020 were as follows:

- Amounts and purposes: Of the $587 million in total appropriations, $27 million are “for costs associated with the physical move of [BLS’s] headquarters,” and the remaining $560 million are “for necessary expenses for [BLS] including advances or reimbursements to State, Federal, and local agencies and their employees for services rendered.”
- Periods of availability: Of the $587 million total, $560 million is to remain available until the end of FY2020 (also known as a one-year appropriation), and $27 million is to remain available until the end of FY2024 (i.e., a five-year appropriation, which observers may also refer to as a multiple-year appropriation).

When executive agencies receive budget authority, the funds are subject to apportionment (see activity 3 of Figure 1). With certain exceptions, the Antideficiency Act requires that these appropriated funds be apportioned (i.e., subdivided and made available in increments) to help prevent agencies from prematurely exhausting their appropriated funds. OMB apportions funds appropriated to executive agencies. Funds may be apportioned by:

- Authorizing statutes may also prescribe how funds may be spent, especially with respect to the appropriation’s purpose.
- 31 U.S.C. §1512(a). For definitions of apportionment categories, see OMB, Circular No. A-11, §120.2. Funding that may be exempted from apportionment is listed at Title 31, Section 1516.
- Under Title 31, Section 1513(b)(1), of the U.S. Code, the President is statutorily responsible for apportioning funds for executive branch agencies. This responsibility has been delegated to OMB under Executive Order 6166, as amended. For the legislative and judicial branches, apportionments are made by the officials who maintain
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- time period (what OMB refers to as a “category A” apportionment, e.g., apportioned by fiscal year quarter);
- program, project, or activity (what OMB refers to as a “category B” apportionment, e.g., “Executive Direction and Staff Services”); or
- a combination of time and function (what OMB refers to as a “category AB” apportionment).

**Apportionment**

Circular No. A-11 defines apportionment as “a plan, approved by OMB, to spend resources provided by one of the annual appropriations acts, a supplemental appropriations act, a continuing resolution, or a permanent law (mandatory appropriations).” OMB may also apportion nonfinancial resources, such as personnel and motor vehicles. In addition to apportioning appropriated funds, OMB may also provide agencies with guidance regarding the implementation of laws related to mandatory spending (i.e., spending provided in acts other than annual appropriations acts), such as laws authorizing certain entitlement programs.

OMB directs agencies to submit apportionment requests by August 21 or “within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority, whichever is later.” OMB may also apportion multiyear and no-year funds for future fiscal years (which OMB refers to as a “category C” apportionment), but apportionments may not last longer than one fiscal year. Multiyear funds must be apportioned at the beginning of each fiscal year.

OMB also includes footnotes in an apportionment document, which are textual descriptions that provide additional information or instruction to the agency pertaining to the apportionment. At the beginning of a fiscal year, OMB generally apports funds automatically to agencies until OMB officials approve account-specific apportionments. These “automatic apportionments” are approved by the OMB Director, typically in the form of a Bulletin, and contain a formula that agencies use to calculate apportioned amounts.

**OMB Public Reporting of Apportionments**

Until calendar year 2022, OMB’s apportionment decisions and documents were not made publicly available as a matter of course. In the FY2022 Financial Services and General Government Appropriations Act, Congress included requirements for OMB and executive

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19 OMB, Circular No. A-11, §120.
20 For discussion of one past practice, see CRS Report R41375, OMB Controls on Agency Mandatory Spending Programs: “Administrative PAYGO” and Related Issues for Congress, by Clinton T. Brass and Jim Monke.
21 See OMB, Circular No. A-11, §120.23. Title 31, Section 1513(b)(1), of the U.S. Code states that agencies shall submit apportionment requests “in the form and the way and at the time specified by the President” and that “agencies must submit apportionment requests at least 40 days before the start of the fiscal year or within 15 days of the enactment of the appropriations act, whichever comes later.”
22 OMB, Circular No. A-11, §120.52. Multiyear funds are appropriations that remain available for obligation for more than one year. No-year funds are appropriations that remain available until expended. When funds are apportioned, still-unobligated balances from each quarter accumulate and remain available until the end of the fiscal year without a need for reapportionment. See GAO, Glossary, p. 22.
23 OMB, Circular No. A-11, §120.34.
agencies to publicly disclose, for the first time, certain information about the apportionment of appropriated funds.\textsuperscript{25}

The legislation includes the following reporting requirements:

- Within 10 days of enactment, OMB must provide the House and Senate Appropriations and Budget Committees each apportionment document and any associated footnotes within two business days of OMB’s apportionment approvals.\textsuperscript{26}
- Within 120 days of enactment, OMB must post apportionment documents on a publicly accessible website not later than two business days after their approval, including an explanation for any footnotes accompanying an apportionment.\textsuperscript{27}
- Within 15 days of enactment, OMB must publish and continually update any delegation of apportionment authority on a publicly accessible website and in the \textit{Federal Register}. Additionally, OMB must report any change of officials with delegated apportionment authority and the rationale for the personnel change to “appropriate congressional committees” within five days of OMB action.\textsuperscript{28}

Additionally, executive agencies are required to notify the House and Senate Appropriations and Budget Committees, and “any other appropriate congressional committees,” if an apportionment (1) is not provided in the statutorily required time period; (2) conditions funding availability on further action; or (3) may hinder the agency’s prudent obligation of appropriated funds or the execution of a program, project, or activity.\textsuperscript{29}

On July 13, 2022—120 days after the enactment of P.L. 117-103—OMB created a publicly accessible website containing apportionment documents and associated footnotes.\textsuperscript{30} OMB organizes apportionment documents in two ways: (1) a single document may contain the apportionment for one Treasury Appropriation Fund Symbol (TAFS); or (2) a single document, corresponding to an agency component, may contain apportionments for each TAFS within that agency component.\textsuperscript{31}

\begin{center}
\begin{tabular}{|c|}
\hline
\textbf{Treasury Appropriation Fund Symbol (TAFS)}
\hline
TAFS is a numerical identifier that describes an appropriation account as well as its period of availability. For example, if Congress appropriates funds for a given account that expire on two separate dates (i.e., two periods of
\hline
\end{tabular}
\end{center}

\textsuperscript{25} See Sections 204 and 748 of the Financial Services and General Government Appropriations Act, 2022 (Division E of P.L. 117-103). These statutory provisions were enacted in the wake of congressional concerns that OMB may use its apportionment authority to implement the policy preferences of the President without seeking congressional approval. More specifically, Congress was concerned that apportionment decisions (and accompanying footnotes) may attempt to condition funding availability on agency actions that are unrelated to the Antideficiency Act’s express purposes that emphasizes prevention of premature exhaustion of funds. See U.S. Congress, House Committee on the Budget, “Chairman Yarmuth Statement on Signing of Omnibus, Inclusion of Power of the Purse Reforms,” press release, March 15, 2022, https://budget.house.gov/news/press-releases/chairman-yarmuth-statement-signing-omnibus-inclusion-power-of-purse-reforms. See also U.S. Congress, House Committee on the Budget, \textit{Hearing on Congress’ Power of the Purse and the Rule of Law}, hearings, 116th Cong., 2nd sess., March 11, 2020, H.Hrg. 116-25, p. 78.

\textsuperscript{26} P.L. 117-103 (March 15, 2022), Division E, Title II, §204(a).

\textsuperscript{27} P.L. 117-103, Division E, Title II, §204(b)-(c).

\textsuperscript{28} P.L. 117-103, Division E, Title II, §204(d). \textit{Appropriate congressional committees} is not defined in this provision.

\textsuperscript{29} P.L. 117-103, Division E, Title VII, §748.


\textsuperscript{31} Apportionment documents are available in Microsoft Excel and JavaScript Object Notation (JSON) formats.
A TAFS consists of a three-digit agency identifier, the funding period of availability, and the federal account symbol. For this reason, if a single appropriation account—as presented in the Budget Appendix or unnumbered paragraph of appropriations acts—contains multiple periods of availability, it will be associated with multiple TAFSs.

**FY2022 BLS Salaries and Expenses Account Apportionment**

The reporting requirements contained in P.L. 117-103 are not retroactive, so the OMB website does not contain apportionment documents prior to FY2022. To show the information contained in the publicly available apportionment documents, the FY2022 BLS Salaries and Expenses account apportionment is included in this report as an illustrative example.32 The apportionment document, located on the OMB MAX website, contains three worksheets: “Apportionment Requests to OMB” (see Figure 4), “OMB Footnotes,” and “Approval Info.” The first worksheet lists the total budgetary resources available to the BLS Salaries and Expenses FY2022 TAFS (inclusive of appropriated funds and other adjustments) and apportionments by quarter (highlighted in yellow). The budgetary resource lines on the apportionment match those used on the “Program and Financing” schedule in the President’s Budget Appendix, as well as the SF 133 Report on Budget Execution and Budgetary Resources (for more information on these reporting mechanism, see section “Obligation of Funds” below).33

Because the available budget authority is apportioned by time period (fiscal quarters), they are labelled as “Category A.” These apportionments are legally binding under the Antideficiency Act. There are no footnotes documented in this apportionment, so the rightmost column of the first worksheet, as well as the second worksheet, are blank. The third worksheet contains the electronic signature of the OMB Deputy Associate Director for Education, Income Maintenance and Labor, who was the approving official.

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33 OMB, *Circular No. A-11*, §120.27.
### Figure 4. FY2022 Apportionment Document

BLS Salaries and Expenses Account (dollars in “OMB Action” column)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Bureau/ Account Title / Cat B Stub / Line Split</th>
<th>OMB Action</th>
<th>OMB Footnote</th>
</tr>
</thead>
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<td>1100</td>
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<td>591,482,000</td>
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</tr>
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<td>1700</td>
<td>BA: Disc: Spending auth: Collected (UTF)</td>
<td>36,516,000</td>
<td></td>
</tr>
<tr>
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<td>BA: Disc: Spending auth: Collected (Reimbursable)</td>
<td>20,488,200</td>
<td></td>
</tr>
<tr>
<td>1740</td>
<td>BA: Disc: Spending auth: Antic cols, reimbs, other (UTF)</td>
<td>31,484,000</td>
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<td>BA: Disc: Spending auth: Antic cols, reimbs, other (Reimbursable)</td>
<td>22,719,800</td>
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<tr>
<td>1920</td>
<td>Total budgetary resources avail (disc. and mand.)</td>
<td>702,690,000</td>
<td></td>
</tr>
<tr>
<td>6001</td>
<td>Category A -- 1st quarter</td>
<td>263,382,600</td>
<td></td>
</tr>
<tr>
<td>6002</td>
<td>Category A -- 2nd quarter</td>
<td>107,444,421</td>
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<tr>
<td>6003</td>
<td>Category A -- 3rd quarter</td>
<td>193,393,979</td>
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<tr>
<td>6004</td>
<td>Category A -- 4th quarter</td>
<td>138,469,000</td>
<td></td>
</tr>
<tr>
<td>6190</td>
<td>Total budgetary resources available</td>
<td>702,690,000</td>
<td></td>
</tr>
</tbody>
</table>

**Source:** OMB, “Approved Apportionments: Fiscal Year 2022,” “Department of Labor.”

**Notes:** Rows and columns from the Excel file that did not contain data are not displayed in the figure, for readability. Yellow highlights added by CRS to indicate apportionments by time period.

Apportionments by time are cumulative. That is to say, if an agency does not obligate the entirety of its apportionment by the end the quarter, it remains available for obligation in the next quarter of the same fiscal year. For example, at the beginning of the first quarter of FY2022, after the funds are apportioned, $263 million are available to BLS for obligation. At the beginning of the second quarter, up to $371 million are available for obligation (i.e., $263 million from the first quarter apportionment, subtracting amounts obligated in the first quarter, plus $107 million from the second quarter apportionment).

**Appropriations Warrants**

After Congress and the President enact appropriations measures into law, and OMB apportions appropriated funds, agencies may use budget authority to incur obligations and, usually in cooperation with Treasury’s Bureau of the Fiscal Service, expend funds from the General Fund of the Treasury. At this point in the budget process, Treasury officials prepare and issue appropriation warrants, which are official documents issued by the Secretary of the Treasury that

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Funds may also be expended from trust funds and special funds.
establish the amount of appropriations approved by Congress that can be obligated and disbursed (see activity 2 of Figure 1).  

### Appropriations Warrant

The Bureau of the Fiscal Service defines warrant as "the document that records, on the books of [Treasury] and of the federal agency to which an appropriation is made, the authority of the federal agency to use the amount of funds as specified in an appropriation act by Congress." Warrants serve to tie the budget authority associated with an account to the legislation that created the budget authority.

In practice, each warrant includes the account number, relevant appropriation amount and period of availability, and legal authority for the appropriation (typically a Statutes at Large, public law, or U.S. Code citation). Appropriations warrants are reported in the Treasury’s Central Accounting Reporting System (CARS) and are posted to a page of the OMB MAX website that is accessible only to registered federal users.

### BLS Salaries and Expenses Account Appropriations Warrant

The appropriations warrant for the BLS Salaries and Expenses account can be found on the OMB MAX website. See Figure 5 for an illustration of the information contained on the website. The warrant contains several details about the account, including:

- the account number, which is 16-0200-00;
- the amounts and periods of availability for the appropriation, $560 million of which was available until the end of FY2020 (a one-year appropriation), and $27 million, which was made available until the end of FY2024 (multiple-year appropriation);
- the statutory authority for the appropriation, which is provided by the Statutes-at-Large reference; and
- the effective date of the warrant of January 28, 2020, approximately one month after the enactment of the appropriations measure, which was signed into law on December 20, 2019.

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37 The BFS cites Title 31, Section 3513, of the U.S. Code as the statutory authority for the creation of warrants. See BFS, Treasury Financial Manual, §2015. This statute states that (1) the Secretary of the Treasury must prepare reports on the financial operations of the U.S. government and (2) each executive entity must provide Treasury with reports and information about its financial condition and operations as the Secretary of the Treasury may require. For a list of required data components, see BFS, Treasury Financial Manual, §2025.10.

38 OMB, “Budget Execution Reports (Home): Appropriations Warrants,” https://community.max.gov/display/MAXInfo/Appropriations+Warrants. This page of the OMB MAX website is not publicly available and requires a MAX account. Self-registration of a MAX account is available to federal government employees, congressional staff, and contractors with federal government email addresses.

Agency Systems of Funds Control

After OMB apportionment, agencies allot apportioned funds to various offices, programs, or activities that are funded by a given account. Agencies are required to implement a system of administrative controls to restrict obligations from exceeding any apportioned amounts. ⁴⁰

To support a system of funds control, agencies are required to establish internal accounting controls. ⁴¹ Additionally, agencies must identify non-compliant accounting and administrative systems and report a remediation plan to Congress and the President annually. ⁴² In practice, agencies include this reporting with annually audited financial statements. ⁴³ The administrative systems of funds control, including supporting accounting systems and internal reporting mechanisms, differ from agency to agency and are beyond the scope of this report.

Initial Allocation of Funds Within an Account and Subsequent Framework for Reallocation ⁴⁴

Within the contours of statutory appropriations text, OMB apportionments, and an agency’s system of funds control, an agency will sub-allocate portions of an account’s budget authority among one or more component organizations and programs. Each account may generally include one or more related “programs, projects, or activities” (PPA), which are typically specified in congressional documents as tables of information. ⁴⁵ The ways in which agencies do this sub-

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⁴⁴ Clint Brass, Specialist in Government Organization and Management, contributed to this section of the report.
⁴⁵ The House and Senate Committees on Appropriations may specify PPAs in report language to provide more detailed expectations or directions to agencies on the allocation of funding among various activities funded within their accounts. The term report language refers to information provided in reports accompanying committee-reported legislation as well as joint explanatory statements included in conference reports. Specifically, a report may include tables that break down each lump-sum appropriation into allocations for distinct PPAs. Appropriators may use these tables to establish expectations for agencies’ allocations of funds. The report language often reacts to what agencies
allocation vary. In addition, the categories of sub-allocations may differ from year to year for the same account. Nevertheless, the annual budget formulation process usually generates documents that establish a framework for how agencies sub-allocate funds during a given fiscal year and provide a basis for subsequent reallocation that facilitates congressional oversight. The framework typically includes:

- an agency’s budget justification to the appropriations committees, and\(^\text{46}\)
- “report language” from:
  - reports from the House and Senate Appropriations Committees that accompany an agency’s annual appropriations bill reported by each committee, including tables that break down the funding for an agency’s account into lower levels of aggregation; and
  - any relevant explanatory statement or joint explanatory statement that accompanies a conference report or final bill.\(^\text{47}\)

Agency budget justifications and congressional report language generally reflect long-standing relationships between agencies and the appropriations committees. They may also result in a shared understanding between an agency and the committees of how funds will be sub-allocated and reallocated among PPAs within an account during a fiscal year. In the case of FY2020 appropriations for BLS, the House Appropriations Committee issued a report for the Labor-HHS-Education bill, and there was no official Senate Appropriations Committee report. In addition, an explanatory statement for the legislation was published in the *Congressional Record* that has the same effect as a joint explanatory statement. The explanatory statement contains a PPA table indicating how Congress expected BLS to allocate its appropriated funds among the Salaries and Expenses account’s PPA during FY2020 (see Figure A-10 of the Appendix). Congress also required BLS to submit an operating plan detailing any variances from the PPA table in the explanatory statement during budget execution.\(^\text{48}\)

For more information the relationships among appropriations committee report language, explanatory statements, and budget execution, see this report’s Appendix.

### Reallocation of Budget Authority by Agencies

After enactment of appropriations, agencies may be granted some discretion to reallocate budget authority within or across appropriations accounts (see activity 4 of Figure 1).\(^\text{49}\) Under certain conditions, an agency might use discretion under law to reallocate funding:

- from one PPA to another within a appropriations account through reprogramming processes, or

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\(^{46}\) See CRS Report R47090, *Executive Agency Justification of the President’s Budget: In Brief*, by Dominick A. Fiorentino.


\(^{49}\) The reallocation of budget authority within an account is referred to as a reprogramming. The reprogramming of funds is generally permitted unless it is restricted by statute. Statutory provisions may also prohibit reprogramming funds without congressional notification. For more information about reprogrammings, see CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*, by Michelle D. Christensen.
• from one account to another through the transfer process.

Within appropriations measures, Congress typically specifies notification requirements for reprogrammings that meet certain conditions.

Additionally, Congress may provide agencies with transfer authorities, which are typically limited to specific purposes, restricted to certain dollar or percentage thresholds, and subject to congressional notification requirements. Transfer authorities may specify a particular account or may apply more generally to an entire agency. Agency-wide transfer authorities are often located in the “General Provisions” section of an appropriations act. For examples of transfer authorities and limitations on reprogrammings contained within the FY2020 Labor-HHS-Appropriations Act, see this report’s Appendix.

**Reporting on Transfers**

Nonexpenditure transfers are reported in Treasury’s CARS system. OMB and Treasury collaborate to generate reports from CARS that are updated weekly and maintained on a page of the OMB MAX website. These reports include the following information:

- Transfer amount,
- Effective date,
- Statutory authority for the transfer,
- Transferring TAFS, and
- Receiving TAFS.

These reports list transfers that occurred in practice and do not represent a list of all transfer authorities statutorily available to agencies. The TAFSs associated with the BLS Salaries and Expenses account did not appear on the report listing transfers executed during FY2020.

Additionally, agencies that exercise transfer authority are often required to notify Congress prior to (or shortly after) carrying out certain transfers. In the case of BLS, the House and Senate Appropriations Committees were required to be notified at least 15 days in advance of transfers.

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50 For more information about transfer and reprogramming requirements contained within appropriations acts, see CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*, by Michelle D. Christensen.

51 BFS, *Treasury Financial Manual*, §2030.20. Transfers come in two general types. According to GAO, an expenditure transfer refers to a transaction between appropriation and fund accounts that represents payments, repayments, or receipts for goods or services furnished or to be furnished (e.g., if an agency pays for a good or service from another agency). A nonexpenditure transfer, by contrast, refers to a transaction between appropriation and fund accounts that adjusts the amounts available in the accounts for making subsequent payments. This CRS report focuses on nonexpenditure transfers. For further discussion of transfers, see GAO, *Glossary*, pp. 95-96. Many expenditure transfers are conducted under the Economy Act (31 U.S.C. §1535), which established guidelines and procedures allowing agencies to perform work and provide goods and services to one another. Transfers to and from federal funds (e.g., revolving, trust, or other special funds) are also considered expenditure transfers, as are transfers between budget accounts and off-budget deposit accounts.

52 OMB, “Budget Execution Reports (Home): Nonexpenditure Transfers,” https://community.max.gov/display/MAXInfo/Nonexpenditure+Transfers. This page of the OMB MAX website is not publicly available and requires a MAX account.

53 Congressional notification is often also required for reprogramming actions—the shifting of funds within an account—that meet certain statutorily defined criteria.
occurring during FY2020 (see Figure A-6 in the Appendix).\textsuperscript{54} The transfer notifications received by the House and Senate Appropriations Committees are not publicly available.\textsuperscript{55}

**Reporting on Reprogramming**

Reprogrammings may also be subject to congressional notification requirements. In FY2020, BLS reprogrammings that met certain criteria—including those that created new programs, eliminated programs, and increased or decreased program funding beyond a specified threshold—required prior congressional notification. Specifically, BLS was required to notify the House and Senate Appropriations Committees at least 15 days in advance of these reprogrammings (see Figure A-8 of Appendix).\textsuperscript{56} The reprogramming notifications received by the House and Senate Appropriations Committees are not publicly available.

**Obligation of Funds**

After enactment of appropriations, an agency may obligate funds among an account’s PPA, subject to the manner in which funds were apportioned (see activity 5 of Figure 1).\textsuperscript{57} Agencies enter into obligations when they incur legal liabilities for the payment of goods and services.\textsuperscript{58} Examples of obligations include awarding contracts for the provision of goods or services and employing personnel.

**Budget Appendix Volumes for Subsequent Fiscal Years**

Certain account-level information about (1) previous-year (i.e., actual) appropriations and obligations, (2) current-year appropriations and estimated obligations, and (3) subsequent-year (also known as budget-year) proposed appropriations and estimated obligations is included in the President’s submission of the Budget Appendix.\textsuperscript{59} That is, each year’s version of the Budget Appendix provides information about appropriations and obligations for three fiscal years on a rolling basis. The program and financing schedule for each account in the Budget Appendix presents information on obligations in three columns. Moving from right to left, the columns contain:

1. Estimated obligations for the upcoming fiscal year that align with the President’s requested appropriations;
2. Estimated obligations for the current fiscal year based on what has already been appropriated; and
3. Actual obligations for the prior fiscal year after the fiscal year has elapsed.

For this reason, reviewing the lifecycle of a one-year, discretionary appropriations account requires Budget Appendix volumes from three consecutive fiscal years.


\textsuperscript{55} There is an exception for Department of Defense (DOD) transfers (which is referred to as a type of reprogramming by DOD). DOD transfers implemented since FY1999 are available at http://comptroller.defense.gov/BudgetExecution.html.


\textsuperscript{57} For more information about the reallocation of funds by agencies, see CRS Report R47019, *The Executive Budget Process: An Overview*, by Dominick A. Fiorentino and Taylor N. Riccard.

\textsuperscript{58} GAO, *Glossary*, p. 74.

**FY2022 Appendix: BLS Salaries and Expenses Account**

The Trump Administration submitted its proposed FY2021 budget to Congress on February 10, 2020, during the fifth month of FY2020. As FY2020 had not fully elapsed, the second column of the program and financing schedule in the FY2021 Budget Appendix includes estimated obligations for FY2020, which totaled $690 million.\(^{60}\) Actual obligation totals for FY2020 would not be available until after September 30, 2020, the end of FY2020. For this reason, actual obligation totals for FY2020 can be found in the Budget Appendix for the following fiscal year (FY2022).

The Biden Administration submitted its FY2022 transition year budget to Congress on May 28, 2021, almost eight months after the end of FY2020.\(^ {61}\) The first column of the program and financing schedule in the FY2022 Appendix contains the actual obligations incurred in FY2020, which totaled $660 million (see bottom of the “2020 actual” column in Figure 6).\(^ {62}\) For FY2021, the Budget Appendix estimated there would be $696 million in obligations. Finally, for the proposed budget in FY2022, the schedule estimated there would be $743 million in obligations if the President’s proposal for BLS were to be enacted.

**Figure 6. FY2022 Appendix Program and Financing Schedule**

BLS Salaries and Expenses Account

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Obligations by program activity:</strong></td>
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<td></td>
<td></td>
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<tr>
<td>0001 Labor force statistics</td>
<td>288</td>
<td>290</td>
<td>299</td>
</tr>
<tr>
<td>0002 Prices and cost of living</td>
<td>210</td>
<td>220</td>
<td>233</td>
</tr>
<tr>
<td>0003 Compensation and working conditions</td>
<td>83</td>
<td>84</td>
<td>90</td>
</tr>
<tr>
<td>0004 Productivity and technology</td>
<td>11</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>0006 Executive direction and staff services</td>
<td>35</td>
<td>36</td>
<td>38</td>
</tr>
<tr>
<td>0007 Headquarters Relocation</td>
<td></td>
<td>13</td>
<td>29</td>
</tr>
<tr>
<td>0799 Total direct obligations</td>
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<td>655</td>
<td>701</td>
</tr>
<tr>
<td>0801 Salaries and Expenses (Reimbursable)</td>
<td>33</td>
<td>41</td>
<td>42</td>
</tr>
<tr>
<td>0900 Total new obligations, unexpired accounts</td>
<td>660</td>
<td>696</td>
<td>743</td>
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</tbody>
</table>

**Source:** OMB, *Budget of the United States Government, Fiscal Year 2022, Appendix*, May 2021, p. 798.

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\(^{61}\) For more information about budget submissions during presidential transitions, see CRS Insight IN11655, *Budget Submission After a Presidential Transition: Contextualizing the Biden Administration’s FY2022 Request*, by Taylor N. Riccard.

SF 133 Report on Budget Execution and Budgetary Resources

Another mode of reporting on budget execution may be found online. OMB indicates that it established the SF 133 Report on Budget Execution and Budgetary Resources to fulfill:

- requirements associated with the Antideficiency Act for the President to review the pace of obligations or expenditures at least four times annually,\(^\text{63}\) and
- the requirement to report on unliquidated obligations, unobligated balances, cancelled balances, and adjustments made to appropriation accounts during the completed fiscal year.\(^\text{64}\)

In addition to fulfilling certain statutory requirements, OMB states that SF 133s serve additional purposes, which include:

- allowing for the monitoring of apportioned and non-apportioned funds,
- providing consistent budgetary information within and across agencies,
- providing a reference point on the pace of historical spending that can inform the President’s budget submission, and
- tying agency budget execution to financial reporting.\(^\text{65}\)

These SF 133 reports have historically provided quarterly snapshots of appropriations and obligations at the account and TAFS level. SF 133s are posted on OMB’s MAX.gov website and are populated using data submitted by agencies to the Treasury’s Government-wide Treasury Account Symbol Adjusted Trial Balance System.\(^\text{66}\) The MAX.gov website contains quarterly SF 133s dating back to FY1998. In FY2013, OMB began providing monthly reports. Data that populate SF 133 reports are created at the agency level and can be filtered by agency bureau, OMB account number, and TAFS.\(^\text{67}\)

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\(^{64}\) OMB, Circular No. A-11, §130.1. Also see 31 U.S.C. §1551-1554.

\(^{65}\) OMB, Circular No. A-11, §130.1. The compilation of an agency’s SF 133s should generally agree with an agency’s Statement of Budgetary Resources. See OMB, Circular No. A-11, §130.21(e). The linkage between budget execution reporting and financial reporting is discussed in further detail later in this report (see “Relationship Between Financial Reporting and Reporting on Budget Execution”).


\(^{67}\) SF 133s are not independently audited.

\(^{68}\) For definitions of SF 133 line numbers, see OMB, Circular No. A-11, Appendix F.
adjustments may aggregate into an account’s total budgetary resources. The lines are grouped under four headings:

1. **Budgetary Resources**: This section shows whether budgetary resources are available for obligation.
2. **Status of Budgetary Resources**: This section shows whether budgetary resources have been obligated or not.
3. **Change in Obligated Balance**: This section shows whether obligated balances changed.
4. **Budget Authority and Outlays, Net**: This section shows whether obligated amounts have been outlayed.

In addition to the agency-level SF 133s, OMB also creates additional reports that summarize selected data elements from the SF 133s and posts them on the same website. One such example is the quarterly *Analysis of Available, Unobligated Balances in Executive Branch Agencies Reported on SF 133s*. This report lists unobligated account balances by TAFS and identifies the direct discretionary balances that may be subject to rescission.

**September 2020 DOL SF 133 Report: BLS Salaries and Expenses Account**

*SF 133* reports are organized by agency and, within each agency, by TAFS. As such, there are two entries for the FY2020 BLS Salaries and Expenses account: (1) the multiyear budget authority with a period of availability ending in September 2024 related to the headquarters relocation and (2) the one-year budget authority with a period of availability ending in September 2020 covering all other expenses associated with this account.

For the multiyear appropriation, budgetary resources totaled $27 million (see label “A” in Figure 7, added on the right side by CRS, and the highlighted amount). During FY2020, none of the funding was obligated, so $27 million remained unobligated and available for future fiscal years (see label “B,” added by CRS, and the highlighted amount). Near the top of the table, on the left side, the “20/24” symbol indicates that these funds are available for the multiyear period from FY2020 until the end of FY2024.

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### Figure 7. DOL SF 133 Report: End of Fourth Quarter FY2020 (September 2020)

BLS Salaries and Expenses Account: Multiple-Year Appropriation (Dollars)

<table>
<thead>
<tr>
<th>Line No</th>
<th>Line Description</th>
<th>Sep (4Q)</th>
</tr>
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<tbody>
<tr>
<td>012-20-0200</td>
<td>Salaries and Expenses</td>
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<tr>
<td>16-0200 20/24 - Salaries and Expenses</td>
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</tr>
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<td><strong>BUDGETARY RESOURCES</strong></td>
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<tr>
<td>1100</td>
<td>BA: Disc: Appropriation</td>
<td>27,000,000.00</td>
</tr>
<tr>
<td>1134</td>
<td>BA: Disc: Appropriations precluded from obligation</td>
<td>0.00</td>
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<td>1160</td>
<td>BA: Disc: Appropriation (total)</td>
<td>27,000,000.00</td>
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<td>1900</td>
<td>Budget authority total (disc. and mand.)</td>
<td>27,000,000.00</td>
</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources (disc. and mand.)</td>
<td><strong>27,000,000.00</strong> A</td>
</tr>
<tr>
<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2201</td>
<td>Unob Bal: Apportioned: Avail in the current period</td>
<td>27,000,000.00</td>
</tr>
<tr>
<td>2403</td>
<td>Unob Bal: Unapportioned: Other</td>
<td>0.00</td>
</tr>
<tr>
<td>2412</td>
<td>Unexpired Unobligated Balance: end of year</td>
<td>27,000,000.00</td>
</tr>
<tr>
<td>2490</td>
<td>Unob Bal: end of year (total)</td>
<td><strong>27,000,000.00</strong> B</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>27,000,000.00</td>
</tr>
<tr>
<td>2501</td>
<td>Memo: Bud resc, subj to appor unob bal, EOY</td>
<td>27,000,000.00</td>
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</tbody>
</table>

**Source:** OMB, FY 2020—SF 133 Reports on Budget Execution and Budgetary Resources, “Department of Labor.”

**Notes:** Rows and columns not containing data are not displayed for readability. Yellow highlights and red labels “A” and “B” added by CRS. “A” refers to the total budgetary resources, and “B” refers to the unobligated balance at the end of FY2020.

In the next figure, below, the SF 133 report shows the one-year appropriation. Slightly over $100 million in offsetting collections for FY2020 (see label “A” in Figure 8) combined with $560 million in discretionary appropriations totaled approximately $660.5 million in aggregated budget authority (see label “B”) that was available for obligation. During FY2020, approximately $660 million was obligated (see label “C”), leaving approximately $515,000 unobligated (see label “D”). At the top left of the figure, the symbol “/20” indicates the appropriation is one-year funding for FY2020.
Figure 8. DOL SF 133 Report: September 2020
BLS Salaries and Expenses Account: One-Year Appropriation (Dollars)

<table>
<thead>
<tr>
<th>Line No</th>
<th>Line Description</th>
<th>Sep (4Q)</th>
</tr>
</thead>
<tbody>
<tr>
<td>012-20-0200</td>
<td>Salaries and Expenses</td>
<td></td>
</tr>
<tr>
<td>16-0200</td>
<td>Salaries and Expenses</td>
<td></td>
</tr>
<tr>
<td>1100 BA: Disc: Appropriation</td>
<td>560,000,000.00</td>
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</tr>
<tr>
<td>1160 BA: Disc: Appropriation (total)</td>
<td>560,000,000.00</td>
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</tr>
<tr>
<td>1700 BA: Disc: Spending auth: Collected</td>
<td>100,556,875.00 A</td>
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</tr>
<tr>
<td>1750 BA: Disc: Spending auth: Total</td>
<td>100,556,875.00</td>
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</tr>
<tr>
<td>1900 Budget authority total (disc. and mand.)</td>
<td>660,556,875.00</td>
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</tr>
<tr>
<td>1910 Total budgetary resources (disc. and mand.)</td>
<td>660,556,875.00 B</td>
<td></td>
</tr>
</tbody>
</table>

STATUS OF BUDGETARY RESOURCES

<table>
<thead>
<tr>
<th>Line No</th>
<th>Line Description</th>
<th>Sep (4Q)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001 Direct obs incurred: Category A (by quarter)</td>
<td>627,485,207.59</td>
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<tr>
<td>2004 Direct obligations incurred (total)</td>
<td>627,485,207.59</td>
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<tr>
<td>2101 Reimbursable obs incurred: Category A (by quarter)</td>
<td>32,556,570.36</td>
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<tr>
<td>2104 Reimbursable obligations incurred (total)</td>
<td>32,556,570.36</td>
<td></td>
</tr>
<tr>
<td>2170 New obligations, unexpired accounts</td>
<td>660,041,777.95 C</td>
<td></td>
</tr>
<tr>
<td>2190 New obligations and upward adjustments (total)</td>
<td>660,041,777.95</td>
<td></td>
</tr>
<tr>
<td>2201 Unob Bal: Apportioned: Avail in the current period</td>
<td>515,097.05</td>
<td></td>
</tr>
<tr>
<td>2202 Unob Bal: Apportioned: Avail in subsequent periods</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>2403 Unob Bal: Unapportioned: Other</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>2412 Unexpired Unobligated Balance: end of year</td>
<td>515,097.05</td>
<td></td>
</tr>
<tr>
<td>2490 Unob Bal: end of year (total)</td>
<td>515,097.05 D</td>
<td></td>
</tr>
</tbody>
</table>

Source: OMB, FY 2020—SF 133 Reports on Budget Execution and Budgetary Resources, “Department of Labor.”

Notes: Rows and columns not containing data are not displayed for readability. Yellow highlights and red labels “A,” “B,” “C,” and “D” added by CRS. “A” refers to the total offsetting collections, “B” refers to the total budgetary resources, “C” refers to the total obligations incurred during FY2020, and “D” refers to the unobligated balance at the end of FY2020.

September 2020 Unobligated Balances in Unexpired Accounts for Executive Branch Agencies: BLS Salaries and Expenses Account

On the same website, the September 2020 Analysis of Available, Unobligated Balances in Executive Branch Agencies report lists unobligated balances, broken down by TAFS, at the end of FY2020 (see Figure 9).72 The amounts listed as unobligated for the one-year BLS appropriation ($515,000) and the multiyear BLS appropriation ($27 million) match the September 2020 DOL SF 133. Under the column labelled “Multi Avail,” $27 million is listed, as it remains available for

obligation for multiple fiscal years until 2024. By contrast, $515,000 is listed under the column labelled “Expending,” as no new obligations may be made after the end of FY2020.

**Figure 9. Analysis of Available, Unobligated Balances in Executive Branch Agencies, 4th Quarter 2020**

<table>
<thead>
<tr>
<th>Bureau: Bureau of Labor Statistics</th>
<th>Budget Acct: Salaries and Expenses (012-20-0200)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Year</td>
<td>Multi Avail</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>16 -0200 \ 20</td>
<td></td>
</tr>
<tr>
<td>16 -0200 20 \ 24</td>
<td>27,000</td>
</tr>
<tr>
<td>Acct Total</td>
<td>27,000</td>
</tr>
</tbody>
</table>

*Source: OMB, Analysis of Available, Unobligated Balances in Executive Branch Agencies, 4th Quarter 2020.*

**USASpending.gov Website**

Congress has also passed statutory provisions resulting in reporting on budget execution at the account level. The USASpending.gov website started with an exclusive focus on federal awards (i.e., grants and contracts). Following the passage of the Digital Accountability and Transparency Act of 2014 (DATA Act), the website evolved into a broader portal on several aspects of budgetary and financial reporting. Specifically, Congress mandated account-level reporting on appropriated amounts and obligations. This account-level view of budget execution is made publicly available at the Spending Explorer portal on USASpending.gov. The DATA Act requires Treasury and OMB to implement the disclosure of federal funds on the USASpending.gov website, including establishing data standards that produce consistent, comparable, and searchable spending data for any federal funds made available to or expended by federal agencies. Agencies submit files containing certain data elements to Treasury’s DATA Act Broker, which collects and validates agency-submitted data prior to their publication on the USASpending.gov website. Annual agency congressional budget justification documents are also required to be posted to USASpending.gov.

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73 For more information about the tracking of federal awards using the USAspending.gov website, see CRS Report R44027, *Tracking Federal Awards: USAspending.gov and Other Data Sources*, by Jennifer Teefy.
74 Federal Funding Accountability and Transparency Act of 2006 (FFATA), as amended by the DATA Act; see 31 U.S.C. §6101 note.
75 The USAspending.gov “Spending Explorer” portal is available at https://www.usaspending.gov/#/federal_account.
USASpending.gov: BLS Salaries and Expenses Account Webpage

FY2020 BLS Salaries and Expenses obligation data are located on the Spending Explorer page of USASpending.gov.\(^79\) The webpage displays total obligations by "program activity," "object class," and certain award-related information associated with an account (see Figure 10).\(^80\) USASpending.gov lists total obligations of $662.8 million for the BLS Salaries and Expenses account as of September 30, 2020, which is approximately $2.8 million higher than the total obligations reported on the September 2020 SF 133. This difference may be attributed to timing differences, data quality issues, or accounting adjustments made after the end of the fiscal year.

**Figure 10. USASpending.gov Obligations by Program Activity**

<table>
<thead>
<tr>
<th>FY2020 BLS Salaries and Expenses Account</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>See the breakdown by:</strong></td>
</tr>
<tr>
<td>A Federal Account of Department of Labor</td>
</tr>
<tr>
<td><strong>Name</strong></td>
</tr>
<tr>
<td>LABOR FORCE STATISTICS</td>
</tr>
<tr>
<td>PRICES AND COST OF LIVING</td>
</tr>
<tr>
<td>COMPENSATION AND WORKING CONDITIONS</td>
</tr>
<tr>
<td>EXECUTIVE DIRECTION AND STAFF SERVICES</td>
</tr>
<tr>
<td>SALARIES AND EXPENSES (REIMBURSABLE)</td>
</tr>
<tr>
<td>PRODUCTIVITY AND TECHNOLOGY</td>
</tr>
<tr>
<td>SALARIES AND EXPENSES (REIMBURSABLE)</td>
</tr>
<tr>
<td>UNKNOWN/OTHER</td>
</tr>
</tbody>
</table>


Outlay of Funds

Outlays occur when Treasury disburses funds to liquidate obligations incurred by agencies (see activity 6 of Figure 1). In a given fiscal year, outlays may pay for obligations incurred within the

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\(^80\) According to OMB, object classes are “categories in a classification system that presents obligations by the items or services purchased by the Federal Government,” such as personnel compensation, acquisition of assets, and grants. OMB, *Circular No. A-11*, §83. The term *program activity* refers to a level of aggregation immediately below the account level. Title 31, Section 1115(h), of the *U.S. Code* defines the term to mean a specific activity or project as listed in the program and financing schedules of the President’s annual budget submission.
same fiscal year or during prior fiscal years. Outlays within a given year may contribute to an annual budget deficit—when outlays surpass receipts—as well as the overall federal debt level.

**Monthly Treasury Statement on Receipts and Outlays of the United States Government and Treasury Combined Statement**

Treasury issues monthly reports on outlays called the *Monthly Treasury Statement on Receipts and Outlays of the United States Government*. These monthly reports provide data on outlays at the agency and sub-agency level (available in PDF and Excel format). Treasury also publishes an annual report detailing government receipts and outlays in response to a statutory requirement to inform the President, Congress, and the public on federal financial operations. Since 2001, this report has been called the *Combined Statement of Receipts, Outlays, and Balances of the United States Government*. The *Combined Statement* is issued annually and contains four parts: (1) fiscal year summary; (2) details of receipts by source; (3) detail of appropriations, outlays, and balances by agency; and (4) additional information. The third part of the *Combined Statement* comprises separate reports by agency (also available in PDF and Excel format). The agency-level reports contain information on outlays by TAFS.

**September 2020 Monthly Treasury Statement on Receipts and Outlays of the United States Government: DOL**

The September 2020 Treasury statement for DOL lists gross outlays, applicable receipts, and net outlays for DOL as a whole, as well as each component of the department (see Figure 11). Net outlays for BLS in September 2020 totaled $58 million (see highlighted row). This Treasury report does not disaggregate agency outlays by appropriation account or TAFS in the monthly report.

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81 GAO, *Glossary*, pp. 73-74.
82 See CRS In Focus IF10549, *Deficits and Debt*, by Grant A. Driessen.
84 BFS, *Combined Statement of Receipts, Outlays, and Balances*, https://fiscal.treasury.gov/reports-statements/combined-statement/. Prior to 2001, this report was called the “Annual Report.”

Treasury Combined Statement: FY2020 BLS Salaries and Expenses Account

The DOL section from Part 3 of the FY2020 Combined Statement shows outlays by each TAFS within each DOL component during FY2020 (see Figure 12). For the BLS Salaries and Expenses multiyear TAFS (i.e., the $27 million appropriation), there were $0 in outlays, whereas for the one-year TAFS, there were approximately $466 million in outlays.

Auditing and Financial Reporting

After the end of the fiscal year, Congress has mandated that most executive branch agencies prepare audited financial statements and submit them to Congress and the OMB director (see activity 7 of Figure 1). The Chief Financial Officers (CFO) Act of 1990 established the position...
of CFO at 24 large-sized executive branch agencies—known since 1990 as the “CFO Act agencies”—as well as the annual audit requirement. An agency financial statement generally includes a balance sheet, statement of net costs, statement of changes in net financial position, and statement of budgetary resources (SBR). Financial statements generally provide agency-level information, but an agency may choose to disaggregate data by component.

In addition to agency-level financial reporting, Treasury, in coordination with OMB, is required to submit a government-wide audited financial report to Congress and the President. The report, known as the Financial Report of the United States Government, compiles information included in agency-level audited financial statements and annual reports. The Government Accountability Office (GAO) audits the government-wide report. Since the enactment of these requirements in 1994, GAO has not issued an unmodified opinion (also known as a “clean” opinion) on the financial report due to material weaknesses in controls over financial reporting.

### Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal controls over financial reporting, such that there is a reasonable possibility that a significant misstatement of an agency’s financial statements will not be prevented or detected on a timely basis.

### Relationship Between Financial Reporting and Reporting on Budget Execution

Of the four financial statements typically provided by agencies, the SBR provides a direct link between annual financial reporting and budget execution reporting. SBRs are independently audited, in contrast to SF 133s. The information contained within the SF 133s (which is reported at the TAFS level), however, rolls up into the SBR (which is generally reported at the agency level). The audit of agency SBRs, therefore, allows internal and external agency stakeholders—

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87 31 U.S.C. §3515(a) (originally enacted by P.L. 101-576). The CFO Act originally mandated a pilot project to audit the financial statements of 10 agencies. The Government Management Reform Act of 1994 (P.L. 103-356) expanded the audit requirement to all 24 agencies named in the CFO Act, and the Accountability of Tax Dollars Act (ATDA) of 2002 (P.L. 107-289) further expanded this requirement to additional executive branch agencies. The ATDA allows the OMB director to waive the audit requirement for agencies with budget authorities that does not exceed $25 million.


including Congress—to assess the reliability of budget execution data on the SF 133s as well as the accuracy of amounts reported as “actual” in the President’s budget submission.\textsuperscript{94}

**Potential Issues for Congress**

Reporting on agency budget execution is limited in some respects, even though it can be extensive and complex. Issues associated with budget execution reporting extend to most executive agencies. Given the continued interest in transparency around federal spending, Congress may consider modifications to existing reporting mechanisms to support its oversight and decisionmaking and to inform the public. In particular, Congress could consider policy options that:

- expand the types of budgetary information that is publicly reported,
- improve the timeliness of budgetary information, and
- ensure that reported data are complete and accurate.

Improving the amount and quality of budget execution data reported by agencies may inform congressional decisionmaking when considering agency budgets and supporting its oversight activities. When considering the availability of budget execution data, Congress may consider weighing costs as well as resource limitations in terms of available staff and existing IT infrastructure.

**Completeness, Timeliness, and Accuracy of USAspending.gov Data**

In 2014, Congress passed the DATA Act to “increase and improve the public availability of information about federal spending.”\textsuperscript{95} By making this information accessible, Congress hoped to “facilitate oversight” and improve “the effectiveness and efficiency of federal spending programs.”\textsuperscript{96} Since the enactment of the DATA Act, however, GAO has identified data quality issues on USAspending.gov. In particular, account-level spending data on the website often did not correlate with the data presented on SF 133s and the President’s budget submission.\textsuperscript{97} In 2021, 19 of 58 agency inspectors general (IGs) found errors when assessing the completeness of summary level data by comparing agency data submissions on USAspending.gov to the SF 133s.\textsuperscript{98} Agency IGs attributed some of these data quality issues on USAspending.gov to the Treasury DATA Act broker, a system that acts as an intermediary between agency financial systems and USAspending.gov.\textsuperscript{99} Additionally, agency IG reports found internal control

\textsuperscript{94} GAO, *Financial Audit Guide: Auditing the Statement of Budgetary Resources*, GAO-02-126G, December 2001, p. 1, https://www.gao.gov/assets/gao-02-126g.pdf#page=5. OMB, in its instructions to agencies, states that information reported on the September 30 SF 133s (the last SF 133s of the fiscal year) should generally be consistent with an agency’s SBR, the actuals column of the program and financing schedule in the Budget Appendix, and the Treasury Combined Statement. See OMB, *Circular No. A-11*, §130.21(a).


\textsuperscript{96} S.Rept. 113-139, p. 4.


\textsuperscript{98} GAO, *Federal Spending Transparency: OIGs Identified a Variety of Issues with the Quality of Agencies’ Data Submissions*, GAO-22-105427, p. 15.

deficiencies at agencies related to identifying and correcting data errors in internal or external, third-party systems. Some agency IGs also reported IT limitations, including the inability of agency systems to capture certain data elements.

The usefulness of USAspending.gov in promoting spending transparency depends on the accuracy of the data presented. Congress may consider instructing agencies to perform root-cause analyses of their data quality issues and submit plans for the modernization or replacement of legacy IT systems. In evaluating policy options, Congress may consider various trade-offs. For example, increased transparency might entail additional upfront costs, but the replacement of legacy systems and manual processes might also reduce long-term costs and increase accuracy.

Congress may also consider amending Section 3 of the Federal Funding Accountability and Transparency Act to require USAspending.gov to report budget execution data at the TAFS level. The current account-level reporting combines the TAFSs within an account and does not allow for the disaggregation of obligated and unobligated amounts by period of availability. Separating account-level information by TAFS would allow users to (1) track obligations associated with specific pieces of legislation and (2) determine which unobligated amounts are due to expire at the end of the fiscal year and which will remain available for future fiscal years. TAFS-level budget execution reporting would also allow the USAspending.gov Spending Explorer to align more closely with the budget execution data contained in the SF 133 reports.

Expanded Use of Treasury Warrants in Budget Execution Reporting

Treasury currently maintains warrants containing the statutory reference for each appropriations account and TAFS in the CARS system, but this database is located on OMB’s internal MAX website. Congress may consider requiring Treasury to make this information publicly available. Additionally, Congress could require Treasury to link the statutory references in the appropriations warrants to the budgetary execution data reported on the SF 133s as well as on USAspending.gov. Doing so would allow Congress and the public to track spending associated with particular statutory provisions.

Increased Reporting of Transfer Authorities

Congress may provide transfer authorities in either authorizing statutes or appropriations measures. Information about agencies’ use of transfer authorities, therefore, could help inform Congress’s decisionmaking as it considers annual appropriations measures as well as authorizing legislation. Agencies are typically required to notify the relevant House and Senate Appropriations subcommittees when making transfers. While some agencies make these reports publicly available, others do not. For this reason, Members not serving on the Appropriations Committees may not have the same access to information on transfers. OMB and Treasury maintain reporting on transfers based on data collected from agencies, but this reporting is not readily publicly available (see “Reporting on Transfers”). If Congress were interested in expanding agency reporting of transfers, it might consider requiring agencies, OMB, or Treasury to make information on transfers publicly available. Additionally, the House and Senate

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100 GAO, Federal Spending Transparency: OIGs Identified a Variety of Issues, p. 23.
102 In some instances, agencies are also required to notify the relevant authorizing committees.
103 For example, all DOD transfers implemented since FY1999 are available at http://comptroller.defense.gov/BudgetExecution.html.
Appropriations Committees could choose to make the transfer reports they receive from agencies publicly available.

Congress may also seek to expand reporting requirements for transfers. For example, Treasury’s CARS system includes all transfers that occurred during a fiscal year, along with a reference to the relevant statutory authority. Congress may consider requiring Treasury to create a new database containing all existing transfer authorities. This additional information, when combined with the data already existing in CARS, could allow Congress to analyze the frequency at which agencies use transfer authorities.

**Transparency of OMB Apportionments**

Some Members of Congress have expressed concern that OMB may use apportionment authority to implement the policy preferences of the President without seeking congressional approval. These Members have felt that OMB’s use of apportionment authority should be limited to preventing the premature exhaustion of funds. In light of these concerns, Congress included provisions in the FY2022 omnibus appropriations bill, enacted in March 2022, requiring OMB to make all apportionment decisions, including associated footnotes, publicly available in a timely manner. Additionally, the legislation requires executive agencies to notify Congress if an apportionment is made to be conditional on further action.

Congress might consider exercising oversight over implementation of provisions in the FY2022 omnibus appropriations act. In particular, Congress may wish to monitor whether apportionment footnotes and their documented rationale contain sufficient detail for the purposes of congressional oversight. Additionally, implementation of this legislation depends, in part, on agencies notifying congressional committees if their apportionments have been made conditional on further agency action either in writing or orally. Congress may wish to determine whether this agency reporting aligns with reporting from OMB.

Congress may consider legislation to extend apportionment reporting provisions to future fiscal years. The FY2023 Financial Services and General Government Appropriations Act introduced in the House currently contains provisions extending the apportionment reporting requirements in FY2023 and “each fiscal year thereafter.”

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105 P.L. 117-103, Division E, Title II, §204.

106 P.L. 117-103, Division E, Title VII, §748.

107 P.L. 117-103, Division E, Title VII, §748.

108 H.R. 8254, Title II, §205. See also, U.S. Congress, House Committee on Appropriations, Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Bill, 2023, 117th Cong., 2nd sess., June 28, 2022, H.Rept. 117-393, p. 11.
Appendix. Federal Budget Process Phases Preceding Budget Execution: Budget Formulation and Appropriations and Budgetary Legislation

While not strictly a part of budget execution, two phases of the overarching federal budget process establish a framework for the allocation of budget authority during budget execution as well as the reallocation of budget authority through the transfer and reprogramming processes. These phases precede budget execution and establish the budget authority against which agencies may obligate funds:

1. Agency budget formulation and the President’s budget submission, and
2. The annual appropriations process.

Using the budget process phases and their associated activities outlined above as an organizing framework (see activities 1 and 2 of Figure 1), the following sections of this appendix describe the reporting associated with these two phases using the FY2020 BLS Salaries and Expenses account as an illustrative example.

Agency Budget Development and the President’s Budget Submission

The executive budget process begins with agency budget development (see activity 1 of Figure 1). The President is required to prepare and submit a comprehensive budget to Congress every year.\footnote{31 U.S.C. §1105.} In practice, however, the President relies on agencies to bear the initial responsibility for formulating their budget requests.\footnote{For additional information, see CRS Report R47091, The Role of Executive Agencies in Budget Development: In Brief, by Dominick A. Fiorentino.} Agencies submit their budget requests to OMB for review and potential modification to ensure they are consistent with the President’s policy objectives.\footnote{Shelley Lynne Tomkin, Inside OMB: Politics and Process in the President’s Budget Office (New York: M.E. Sharpe, 1998), pp. 120-130.} After OMB’s review and final decisions, information from agency budget requests is incorporated into the President’s budget submission. Generally, budget requests submitted by agencies to OMB for review and potential modification are not available to Congress or the public.\footnote{Congress has provided statutory authorization for some agencies to submit budget and/or legislative information directly to Congress, in effect bypassing the President and OMB. This “bypass authority” has also been referred to as “concurent” or “direct” submission. For more information, see CRS Report R47019, The Executive Budget Process: An Overview, by Dominick A. Fiorentino and Taylor N. Riccard.}

The President’s budget submission, while not legally binding, creates a starting point for congressional revenue and spending actions.\footnote{For additional information, see CRS Report R47092, The Role of the President in Budget Development: In Brief, by Taylor N. Riccard.} For this reason, budget development—as an antecedent to budget execution—provides important context for understanding how Congress may decide on a level of budget authority to enact into law by appropriations legislation.
Budget Appendix Volume of the President’s Budget Submission

The President is statutorily required to provide certain information in the budget submission to Congress, which is typically included in the Budget of the U.S. Government, Analytical Perspectives, Historical Tables, and the Budget Appendix.114

The Budget Appendix volume includes detailed budget estimates and financial information on individual programs and appropriations accounts as well as proposed text of appropriations language. It also includes information on legislative and judicial branch appropriations that are not included in other volumes of the President’s budget proposal.115

Agencies play a significant role in developing material to be included in the Budget Appendix. OMB Circular No. A-11 contains detailed instructions on their preparation to ensure they adhere to standardized conventions and formats. These materials in the Budget Appendix are prepared in support of an agency’s initial budget submission to OMB and then, if necessary, revised to conform to the decisions made by OMB and the President.

The major elements of these Budget Appendix materials for each annually appropriated account include:

- proposed appropriations language for the upcoming fiscal year;116
- a program and financing schedule, which includes the obligations for a specific account and its “program activities” and the sources of the account’s budget authority;117
- an object classification schedule, which reflects the nature of things or services purchased;118
- an employment summary;119 and
- a narrative statement of the program and its performance.120

In three columns, the program and financing schedule shows (1) actual appropriated amounts for the previous fiscal year, (2) enacted amounts for the current fiscal year, and (3) proposed amounts for the upcoming fiscal year reflecting the President’s requests. The schedule’s columns also show actual obligations for the previous fiscal year, estimated obligations for the current fiscal year, and estimated obligations associated with the President’s request.

FY2020 Budget Appendix: BLS Salaries and Expenses Account

The Budget Appendix volume of the President’s budget submission is organized by agency, with each appropriation account listed below an agency’s name. The account names are separated by

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114 For additional information, see CRS Report R43475, FY2023 Budget Documents: Internet and GPO Availability, by Carol Wilson.

115 The President and OMB play no role in the development of legislative and judicial branch requests. Instead, entities in the legislative and judicial branches transmit their budget requests to the President, who is then required to include them in the budget submission to Congress without modification (31 U.S.C. §1105(b)).

116 OMB, Circular No. A-11, §95.5.

117 OMB, Circular No. A-11, §185.

118 OMB, Circular No. A-11, §83.


120 OMB, Circular No. A-11, §95.11.
what practitioners sometimes refer to as a “squashed diamond” symbol. Proposed appropriations
text and funding levels appear below the account name.

This report uses a relatively straightforward appropriations account—the Bureau of Labor
Statistics (BLS) Salaries and Expenses account and its FY2020 appropriation—in order to
provide a complete illustrative example of the budget formulation and annual appropriations
process. BLS is a component of the Department of Labor (DOL), which is one of the larger
cabinet-level agencies.\textsuperscript{121} The FY2020 BLS Salaries and Expenses account is located in the
Departments of Labor, Health and Human Services, and Education, and Related Agencies
Appropriations Act, 2020 (“Labor-HHS-Education”) appropriations bill.\textsuperscript{122} For FY2020, the
Labor-HHS-Education Appropriations Act was enacted as Division A of the Further Consolidated
Appropriations Act, 2020 (FY2020 Further Consolidated Appropriations Act).\textsuperscript{123}

The FY2020 budget proposal for BLS included $550 million for the BLS Salaries and Expenses
account, and an additional $40 million for costs associated with moving BLS’s headquarters, for a
total of $590 million in proposed discretionary appropriations (see Figure A-1).\textsuperscript{124}

\textbf{Figure A-1. FY2020 Budget Appendix Proposed Appropriations Language}

\textbf{BLS Salaries and Expenses Account}

\begin{quote}
\textit{For necessary expenses for the Bureau of Labor Statistics, including advances or
reimbursements to State, Federal, and local agencies and their employees for services rendered, $550,000,000, together with not to exceed $65,000,000 which may be
expended from the Employment Security Administration account in the Unemployment
Trust Fund.}

\textit{In addition, $40,000,000, to remain available until September 30, 2024, for costs
associated with the physical move of the Bureau of Labor Statistics’ headquarters,
including replication of space, furniture, fixtures, equipment, and related costs, as
well as relocation of the data center to a shared facility. (Department of Labor
Appropriations Act, 2019.)}
\end{quote}


\textsuperscript{121} 31 U.S.C. §901, enacted as a part of the Chief Financial Officers Act of 1990 (CFO Act), established the position of
CFO at 24 large-sized executive branch agencies—known since 1990 as the “CFO Act agencies.” DOL is one of these
24 agencies. For more information about the CFO Act, see CRS In Focus IF11610, Federal Financial and Budgetary
Reporting: A Primer, by Dominic A. Fiorentino.

\textsuperscript{122} See CRS Report R40858, Locate an Agency or Program Within Appropriations Bills, by Justin Murray.


content/pkg/BUDGET-2020-APP/pdffile/BUDGET-2020-APP.pdf#page=760. The proposed appropriations text also
provides BLS with the authority to expend up to $65 million from the Unemployment Trust Fund. If enacted as
proposed, the agency may obligate against this amount in addition to the $590 million in discretionary appropriations.
For BLS, the program and financing table appears below the proposed appropriations text (see Figure A-2). The bottom half of the table (labeled “Budgetary Resources”) describes the total proposed budget authority associated with this account in the third column. Budget authority may comprise several sources, including discretionary appropriations, mandatory appropriations, net transfers from other accounts or trust funds, and spending authority from offsetting collections.\footnote{Offsetting collections refer to: Collections authorized by law to be credited to appropriation or fund expenditure accounts. They result from (1) businesslike transactions or market-oriented activities with the public, (2) intragovernmental transfers, and (3) collections from the public that are governmental in nature but required by law to be classified as offsetting. Collections resulting from businesslike transactions with the public and other government accounts are also known as reimbursements. 
\textit{GAO, Glossary}, p. 29.} For the BLS Salaries and Expenses account, the FY2020 budget submission proposes $590 million in discretionary appropriations and estimates $99 million in spending authority for offsetting collections for a proposed total budget authority of $689 million. The top half of the program and financing table (labeled “Obligations by Program Activity”) disaggregates the $689 million in proposed obligations by program activities associated with the appropriations account.

\textbf{Figure A-2. FY2020 Budget Appendix Program and Financing Schedule}


\begin{table}
\centering
\begin{tabular}{lrrr}
\hline
 & \multicolumn{3}{c}{Program and Financing \hspace{1cm} (in millions of dollars)}
\hline
\hline
\textbf{Obligations by program activity:} & & & \\
0001 Labor force statistics & 273 & 276 & 276 \\
0002 Prices and cost of living & 209 & 210 & 210 \\
0003 Compensation and working conditions & 83 & 83 & 83 \\
0004 Productivity and technology & 11 & 11 & 11 \\
0006 Executive direction and staff services & 35 & 35 & 75 \\
\hline
0799 Total direct obligations & 611 & 615 & 655 \\
0801 Salaries and Expenses (Reimbursable) & 30 & 34 & 34 \\
0900 Total new obligations, unexpired accounts & 641 & 649 & 689 \\
\hline
\textbf{Budgetary resources:} & & & \\
Budget authority: & & & \\
\hspace{0.5cm} Appropriations, discretionary: & 547 & 550 & 590 \\
\hspace{0.5cm} Appropriation & & & \\
\hspace{0.5cm} Spending authority from offsetting collections, discretionary: & & & \\
\hspace{0.5cm} Collected & 95 & 99 & 99 \\
\hspace{0.5cm} Budget authority (total) & 642 & 649 & 689 \\
\hspace{0.5cm} Total budgetary resources available & 642 & 649 & 689 \\
\hspace{0.5cm} Memorandum (non-add) entries: & & & \\
\hspace{0.5cm} Unobligated balance expiring & \hspace{-0.1cm} -1 \hspace{0.1cm} & \hspace{-0.1cm} \hspace{0.1cm} & \hspace{-0.1cm} \hspace{0.1cm} \\
\hline
\end{tabular}
\end{table}

Congressional Budget Justification

Agencies submit written justifications of their budget requests to Congress, which are of particular use to appropriations committees in each chamber.\textsuperscript{126} An agency’s congressional budget justification (CBJ) generally consists of a detailed description of each program activity and its purpose. The CBJ’s descriptions of budgetary accounts are much more detailed than the Appendix volume of the President’s budget submission and provide the relevant appropriations subcommittees with information about how agencies would use the funds within each account. Agencies also include explanations of proposed changes for the next fiscal year, often concentrating on the incremental increase or decrease in spending. This additional information may help the appropriations committees to evaluate the budgetary resources that have been requested for the upcoming fiscal year. CBJs vary in form and content with each agency and appropriations subcommittee of jurisdiction, reflecting the long-standing and ongoing relationships between them. CBJs may be divided into multiple volumes by agency component or by subject area.\textsuperscript{127}

Although the budget justification is not included in appropriations acts and thus does not have the force of law, it explains to the appropriations subcommittee the activities an agency plans to carry out during the next fiscal year. A subcommittee often modifies these plans by including language in the appropriations committee’s report accompanying the appropriations bill.

\textsuperscript{126} OMB, Circular No. A-11, §22.6. For more information, see CRS Report R47090, \textit{Executive Agency Justification of the President’s Budget: In Brief}, by Dominick A. Fiorentino.

**Congressional Budget Justification Transparency Act of 2021 (P.L. 117-40)**

In 2021, Congress passed legislation to newly define agency budget justifications by statute and require their posting online.\(^{128}\) Prior to the enactment of this law, statutory provisions that establish key aspects of the executive budget process in Title 31 of the U.S. Code were relatively silent on the topic of agency budget justifications that are submitted to Congress.\(^{129}\) In practice, this silence left considerable discretion in the creation of these documents.\(^{130}\) OMB’s Circular No. A-11 provides guidance to agencies requiring them to consult with appropriators before submitting their budget justifications.\(^{131}\) Typically, the written justifications vary in form and content with each agency and appropriations subcommittee, reflecting the ongoing relationship between them.\(^{132}\) An agency’s budget justification usually contains a detailed description of its programs and activities and their purposes as well as an explanation of the proposed changes in appropriations and program activities for the next fiscal year.

Among other things, P.L. 117-40 newly defined in statute that agency budget justification materials are “the annual budget justification materials of a Federal agency, or a component of a Federal agency, that are submitted, in conjunction with” the President’s annual submission.\(^{133}\) Prospectively, these materials are required to be posted on the website currently known as USAspending.gov, subject to OMB-developed data standards. Separately, the President’s budget submission is also required to include a “tabular list” of the justifications.

**FY2020 Congressional Budget Justification: Bureau of Labor Statistics**

DOL’s CBJ consists of three volumes, which are further subdivided by agency components and subject areas.\(^{134}\) The BLS CBJ is located in the first section of the third volume. The CBJ contains more detailed information about the Salaries and Expenses account, including an explanation of the proposed appropriations language, changes in requested budgets compared to previous fiscal years, organizational charts, and the purposes of each budget activity.\(^{135}\)

In the CBJ table depicted in Figure A-3, the total requested budget authority of $689 million (labeled as “gross budget authority”) is disaggregated by requested appropriation ($590 million) and estimated offsetting collections ($99 million). The offsetting collections are further disaggregated by reimbursements ($34 million) and trust funds ($65 million).\(^{136}\) The reimbursements relate to an agreement between BLS and Census Bureau for the latter to conduct the Current Population Survey.\(^{137}\) Subtracting the $34 million in reimbursements from the total

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\(^{129}\) Title 31, Section 1105, of the *U.S. Code* requires the President to submit an annual budget request to Congress. Prior to enactment of P.L. 117-40, the provision made no mention of agency-produced budget justifications.

\(^{130}\) As part of the process for developing the President’s submission, Title 31, Section 1108, of the *U.S. Code* requires agencies to submit budget requests to the President for potential modification. These agency-to-President submissions “shall be prepared and submitted in the form prescribed by the President under this chapter and by the date established by the President” (31 U.S.C. §1108(b)(1)).


\(^{132}\) See CRS Report R47090, *Executive Agency Justification of the President’s Budget: In Brief*, by Dominick A. Fiorentino.

\(^{133}\) FFATA, §3(b)(2).


\(^{137}\) BLS contracts with the Census Bureau to conduct the Current Population Survey. BLS obtains budgetary support for this program and annually reimburses the Census Bureau for the collection and related support services associated with the monthly survey and selected supplements. The authority for the Census Bureau to enter into this agreement is Title
budget authority ($689 million) yields a total of $655 million in proposed budget authority that is under consideration by the appropriations subcommittee (labeled as “Budget Authority Before Committee”).

**Figure A-3. FY2020 BLS CBJ**  
Aggregated BLS-Wide Amounts Available for Obligation

<table>
<thead>
<tr>
<th></th>
<th>FY 2018 Enacted</th>
<th>FY 2019 Enacted</th>
<th>FY 2020 Request</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTE</td>
<td>Amount</td>
<td>FTE</td>
</tr>
<tr>
<td>A. Appropriation</td>
<td>2,022</td>
<td>$547,000</td>
<td>2,057</td>
</tr>
<tr>
<td>Subtotal Appropriation</td>
<td>2,022</td>
<td>$547,000</td>
<td>2,057</td>
</tr>
<tr>
<td>Offsetting Collections From:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursements</td>
<td>155</td>
<td>$31,901</td>
<td>164</td>
</tr>
<tr>
<td>Trust Funds</td>
<td>0</td>
<td>$65,000</td>
<td>0</td>
</tr>
<tr>
<td>Subtotal Offsetting Collections</td>
<td>155</td>
<td>$96,901</td>
<td>164</td>
</tr>
<tr>
<td>B. Gross Budget Authority</td>
<td>2,177</td>
<td>$643,901</td>
<td>2,221</td>
</tr>
<tr>
<td>Offsetting Collections Reduction:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursements</td>
<td>-155</td>
<td>-$31,901</td>
<td>-164</td>
</tr>
<tr>
<td>Subtotal Offsetting Collections</td>
<td>-155</td>
<td>-$31,901</td>
<td>-164</td>
</tr>
<tr>
<td>C. Budget Authority Before Committee</td>
<td>2,022</td>
<td>$612,000</td>
<td>2,057</td>
</tr>
<tr>
<td>Offsetting Collections From:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursements</td>
<td>155</td>
<td>$31,901</td>
<td>164</td>
</tr>
<tr>
<td>Trust Funds</td>
<td>0</td>
<td>$65,000</td>
<td>0</td>
</tr>
<tr>
<td>Subtotal Offsetting Collections</td>
<td>155</td>
<td>$96,901</td>
<td>164</td>
</tr>
<tr>
<td>D. Total Budgetary Resources</td>
<td>2,177</td>
<td>$643,901</td>
<td>2,221</td>
</tr>
<tr>
<td>Unobligated Balance Expiring:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Authority Before Committee</td>
<td>-34</td>
<td>-$613</td>
<td>0</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>-4</td>
<td>-$2,200</td>
<td>0</td>
</tr>
<tr>
<td>Subtotal</td>
<td>-38</td>
<td>-$2,813</td>
<td>0</td>
</tr>
<tr>
<td>E. Total, Estimated Obligations</td>
<td>2,139</td>
<td>$641,088</td>
<td>2,221</td>
</tr>
</tbody>
</table>


In the CBJ table depicted in Figure A-4, the total estimated obligations of $689 million are disaggregated by “programs, projects and activities” (PPA). This proposed allocation of obligations serves as a basis for an agreement between BLS and the appropriations subcommittee. This plan is subject to negotiation, and the subcommittee may modify the allocation of planned obligations among BLS’s activities in a committee report.

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Appropriation of Funds by Congress

Annual appropriations and other budgetary legislation provide agencies with budget authority, which allows agencies to enter into obligations (see activity 2 of Figure 1).\(^{138}\) There are 12 regular (also referred to as annual) appropriations bills, each corresponding to an appropriations subcommittee.\(^{139}\) The basic unit of regular appropriations acts is the unnumbered paragraph, which during budget execution corresponds to an “account.”\(^{140}\) Funding for each department and independent agency is organized in one or more accounts. Budget authority provided by Congress to agencies typically takes the form of “lump-sum” appropriations that cover one or more specific purposes and related programs.\(^{141}\)

Under certain conditions, an agency might use discretion under law to reallocate funding. One such option—transfers—involves the shifting of budgetary resources from one appropriations or fund account to another either within an agency or across agency boundaries.\(^{142}\) Transfers are prohibited unless an agency has specific statutory authorization to make transfers.\(^{143}\) This

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\(^{138}\) See CRS In Focus IF12105, *Introduction to Budget Authority*, by James V. Saturno.

\(^{139}\) Two or more appropriations bills will often be combined into “omnibus” or “consolidated” appropriations legislation. See CRS Report R46240, *Introduction to the Federal Budget Process*, by James V. Saturno.

\(^{140}\) Unlike most authorizing legislation, regular appropriations legislation is drafted as unnumbered paragraphs that provide a lump-sum amount for each appropriations account.


\(^{142}\) This section draws in part from CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*, by Michelle D. Christensen.

\(^{143}\) “An amount available under law may be withdrawn from one appropriation account and credited to another or to a working fund only when authorized by law” (31 U.S.C. §1532).
prohibition prevents agencies from transferring funds from one account to another in ways that may be inconsistent with the purposes for which Congress originally provided the funding.

Appropriations or authorizing statutes that provide agencies with transfer authority often include limitations on that authority. For example, transfers may be limited to a specific dollar amount or to a certain percentage of the total amount appropriated for the transferring account, the receiving account, or both. In addition, statutes may limit the use of the transferred funds to specific purposes. Agencies that exercise transfer authority are often required to notify Congress prior to (or shortly after) carrying out certain transfers. Often, such requirements involve agencies notifying the House and Senate Appropriations Committees a certain number of days prior to transferring funds. Additionally, agencies reprogramming funds—that is, reallocating funds among an account’s PPA—may be required to provide advance notification to Congress if the reprogramming meets certain criteria or exceeds specified thresholds.

**Unnumbered Paragraph in FY2020 Appropriations Act**

The BLS Salaries and Expenses account is located in the “Labor-HHS-Education” appropriations bill. For FY2020, the Labor-HHS-Education Appropriations Act was enacted as Division A of the FY2020 Further Consolidated Appropriations Act. In the Budget Appendix and CBJ, BLS had requested $550 million for the BLS Salaries and Expenses account and an additional $40 million for costs associated with moving BLS’s headquarters for a total of $590 million in discretionary appropriations. In the enacted appropriations legislation, Congress approved $587 million in total discretionary appropriations, and within this amount, $27 million was to remain available for the move of the BLS headquarters (see Figure A-5).

**Figure A-5. FY2020 Unnumbered Appropriations: BLS Salaries and Expenses Account**

FY2020 Further Consolidated Appropriations Act

For necessary expenses for the Bureau of Labor Statistics, including advances or reimbursements to State, Federal, and local agencies and their employees for services rendered, $587,000,000, together with not to exceed $88,000,000 which may be expended from the Employment Security Administration account in the Unemployment Trust Fund.

Within this amount, $27,000,000 to remain available until September 30, 2024, for costs associated with the physical move of the Bureau of Labor Statistics’ headquarters, including replication of space, furniture, fixtures, equipment, and related costs, as well as relocation of the data center to a shared facility.


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144 Congressional notification is often also required for reprogramming actions—the shifting of funds within an account—that meet certain statutorily defined criteria.

145 See CRS Report R40858, Locate an Agency or Program Within Appropriations Bills, by Justin Murray.

Transfer Authorities and Reprogramming Instructions in the FY2020 Appropriations Act

Section 102 of the FY2020 Labor-HHS-Education Appropriations Act provided transfer authority to DOL.\(^{147}\) This transfer authority was limited to 1% of discretionary funds appropriated to DOL. Additionally, these transferred funds could not increase any PPA by more than 3% or create any new PPAs. DOL was required to notify the House and Senate appropriations committees 15 days prior to any transfer (see Figure A-6).

**Figure A-6. DOL Transfer Authority**

FY2020 Further Consolidated Appropriations Act

\[
\text{(TRANSFER OF FUNDS)}
\]

SEC. 102. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for the Department of Labor in this Act may be transferred between a program, project, or activity, but no such program, project, or activity shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.


**Notes:** This figure provides an example of a transfer authority that applies to DOL and is not meant to provide a comprehensive list of DOL or BLS transfer authorities. Congress may provide transfer authorities in either authorizing statutes or appropriations measures.

Section 501 of the FY2020 Labor-HHS-Education Appropriations Act provided the DOL Secretary with the authority to transfer unobligated balances from prior fiscal years to the same accounts corresponding to FY2020.\(^{148}\) The authority to transfer unobligated balances is limited to the same purposes and periods of availability of the prior year appropriations (see Figure A-7).

**Figure A-7. Labor-HHS-Education Transfer Authority**

FY2020 Further Consolidated Appropriations Act

\[
\text{SEC. 501. The Secretaries of Labor, Health and Human Services, and Education are authorized to transfer unexpended balances of prior appropriations to accounts corresponding to current appropriations provided in this Act. Such transferred balances shall be used for the same purpose, and for the same periods of time, for which they were originally appropriated.}
\]


Section 514 of the FY2020 Labor-HHS-Education Appropriations Act provides instructions for the reprogramming of funds provided in the bill. The reprogramming of funds that meet certain criteria—including those that create new programs, eliminate programs, or increase or decrease program funding beyond a specified threshold—require prior congressional notification. Specifically, agencies intending to reprogram funds in a manner that meets the specified criteria must notify the House and Senate Appropriations Committees at least 15 days in advance of the reprogramming (see Figure A-8).

**Figure A-8. Labor-HHS-Education Reprogramming Instructions**

FY2020 Further Consolidated Appropriations Act

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SEC. 514. (a) None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2020, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

1. creates new programs;
2. eliminates a program, project, or activity;
3. increases funds or personnel by any means for any project or activity for which funds have been denied or restricted;
4. relocates an office or employees;
5. reorganizes or renames offices;
6. reorganizes programs or activities; or
7. contracts out or privatizes any functions or activities presently performed by Federal employees;

unless the Committees on Appropriations of the House of Representatives and the Senate are consulted 15 days in advance of such reprogramming or of an announcement of intent relating to such reprogramming, whichever occurs earlier, and are notified in writing 10 days in advance of such reprogramming.

(b) None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2020, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds in excess of $500,000 or 10 percent, whichever is less, that—

1. augments existing programs, projects (including construction projects), or activities;
2. reduces by 10 percent funding for any existing program, project, or activity, or numbers of personnel by 10 percent as approved by Congress; or
3. results from any general savings from a reduction in personnel which would result in a change in existing programs, activities, or projects as approved by Congress;

unless the Committees on Appropriations of the House of Representatives and the Senate are consulted 15 days in advance of such reprogramming or of an announcement of intent relating to such reprogramming, whichever occurs earlier, and are notified in writing 10 days in advance of such reprogramming.


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\(^{149}\) P.L. 116-94 (133 Stat. 2608-2609).
Appropriations Committee Reports and Joint Explanatory Statements

Congressional reports supplement the legislative text of an appropriations act and usually provide additional instruction to executive agencies related to budget execution. These reports accompany the appropriations bills reported by the House and Senate Appropriations Committees and the final appropriations measure as agreed to between the House and Senate. In addition to explaining the provisions of an appropriations measure and its legislative intent, report language may include additional instructions about the allocation of funds within an appropriations account. These funding 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. In practice, however, agencies may treat funding directives as practically binding, because they understand that the report language indicates congressional intent for the use of the appropriations and, if an agency chooses not to comply with such expectations, the agency might face consequences in future appropriations acts.

When the House and Senate Appropriations Committees resolve differences between the appropriations measures from their respective chambers, in addition to concurring on a final version of the appropriations measure, they usually agree to further report language in the form of a joint explanatory statement. This explanatory text is generally considered the most authoritative source of congressional legislative intent with regard to that measure. 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.

House Appropriations Committee Report

The House Appropriations Committee report to accompany the FY2020 Labor-HHS-Education appropriations bill contained information about the BLS Salaries and Expenses account and an explanation for the committee’s recommended funding level as well as specific policy goals and programmatic functions to be supported by the increased funding. Of particular importance for budget execution, the committee recommended that the lump-sum appropriation be allocated in a specific manner among a list of “budget activities” (see Figure A-9), which may be more generally referred to as PPA.


151 For the final appropriations measure, an explanatory statement is included in the conference report if resolved by a conference committee or printed in the Congressional Record if resolved by amendments between the chambers. For further information on how the House and Senate may resolve their differences on legislation, including appropriations measures, see CRS Report 98-696, Resolving Legislative Differences in Congress: Conference Committees and Amendments Between the Houses, by Elizabeth Rybicki.

152 The exception to this general rule is when allocations or 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, by Sean M. Stiff.


**Figure A-9. House Committee Report 116-62**

**BLS Salaries and Expenses Account**

Within the total for BLS, the Committee provides the following amounts:

<table>
<thead>
<tr>
<th>Budget Activity</th>
<th>FY 2020 Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment and Unemployment Statistics</td>
<td>$237,900,000</td>
</tr>
<tr>
<td>Labor Market Information</td>
<td>65,000,000</td>
</tr>
<tr>
<td>Prices and Cost of Living</td>
<td>222,900,000</td>
</tr>
<tr>
<td>Compensation and Working Conditions</td>
<td>88,400,000</td>
</tr>
<tr>
<td>Productivity and Technology</td>
<td>14,200,000</td>
</tr>
<tr>
<td>Executive Direction and Staff Services</td>
<td>47,400,000</td>
</tr>
</tbody>
</table>


**Explanatory Statement for H.R. 1865/P.L. 116-94**

For the FY2020 Labor-HHS-Education Appropriations Act, the explanatory statement to accompany H.R. 1865 was printed in the *Congressional Record* on December 17, 2019.\(^{155}\) Section 4 of the Further Consolidated Appropriations Act, 2020, explains that the explanatory statement has the same effect as a joint explanatory statement for divisions A-H (BLS appropriations were located within Division A).

The explanatory statement regarding this Act, printed in the House section of the Congressional Record on or about December 17, 2019, 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 H of this Act as if it were a joint explanatory statement of a committee of conference.\(^{156}\)

The explanatory statement also stated that the language included in the House report “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.”\(^{157}\) The explanatory statement changed the allocations stated in the House report, however. The explanatory statement included a revised table for BLS containing recommendations for the allocation of budget authority among PPA (see **Figure A-10**).\(^{158}\) This table contains the allocations proposed by BLS in the CBJ (see label “A” in **Figure A-10**) as well as the allocations approved by Congress (see label “B” in **Figure A-10**).

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\(^{156}\) P.L. 116-94 (133 Stat. 2536).


Figure A-10. Explanatory Statement
BLS Salaries and Expenses Report

<table>
<thead>
<tr>
<th>BUREAU OF LABOR STATISTICS</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>Final Bill vs Enacted</th>
<th>Final Bill vs Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment and Unemployment Statistics</td>
<td>211,000</td>
<td>211,000</td>
<td>221,000</td>
<td>+10,000</td>
</tr>
<tr>
<td>Labor Market Information</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
<td>+0,000</td>
</tr>
<tr>
<td>Prices and Cost of Living</td>
<td>210,000</td>
<td>210,000</td>
<td>210,000</td>
<td>---</td>
</tr>
<tr>
<td>Compensation and Working Conditions</td>
<td>80,000</td>
<td>80,000</td>
<td>80,000</td>
<td>---</td>
</tr>
<tr>
<td>Productivity and Technology</td>
<td>19,500</td>
<td>19,500</td>
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<td>---</td>
</tr>
<tr>
<td>Executive Direction and Staff Services</td>
<td>35,000</td>
<td>35,000</td>
<td>35,000</td>
<td>+2,000</td>
</tr>
<tr>
<td>Total, Bureau of Labor Statistics</td>
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<td>615,000</td>
<td>645,000</td>
<td>+30,000</td>
</tr>
<tr>
<td>Federal Funds</td>
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<td>560,000</td>
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<td>Trust Funds</td>
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<td>55,000</td>
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<td>OFFICE OF DISABILITY EMPLOYMENT POLICY</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Expenses</td>
<td>30,000</td>
<td>27,000</td>
<td>29,000</td>
<td>+2,000</td>
</tr>
</tbody>
</table>


**Notes:** Red rectangles and labels “A” and “B” added by CRS. “A” refers to the amounts requested by BLS in the CBJ, and “B” refers to the amounts enacted in the final appropriations bill.

During budget execution, agencies are expected to adhere to the funding allocations included in the explanatory statement. BLS was required to submit operating plans for FY2020 that detailed, at the level of PPA, any funding allocations that differed from those included in the explanatory statement (see Figure A-11).159

Figure A-11. Operating Plan Reporting Requirement
FY2020 Further Consolidated Appropriations Act

SEC. 516. Within 45 days of enactment of this Act, each department and related agency funded through this Act shall submit an operating plan that details at the program, project, and activity level any funding allocations for fiscal year 2020 that are different than those specified in this Act, the accompanying detailed table in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act) or the fiscal year 2020 budget request.


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Acknowledgments


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