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# Appropriations Duration of Availability: One-Year, Multi-Year, and No-Year Funds

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## Appropriations Duration of Availability: One-Year, Multi-Year, and No-Year Funds

Controlling the duration for which funds are available to agencies is one of the ways Congress exercises its power of the purse and represents a key set of decisions made during the appropriations process for each fiscal year. Such decisions have practical implications for agencies' obligation and expenditure of funds and Congress's development and consideration of appropriations legislation. An appropriation's period of availability may directly affect an agency's continuity of operations and ability to carry out long-term budgetary planning related to a given program, project, or activity. For Congress, the duration of an appropriation may affect the frequency with which funding decisions related to a certain purpose are revisited. In addition, decisions on an appropriation's duration may generally reflect the characteristics of a given purpose, as well as the budgetary or political priorities related to it.

Congress provides budget authority in appropriations bills to be available over any of three periods: one fiscal year (one-year funds), multiple fiscal years (multi-year funds), or indefinitely (no-year funds).

- One-year (or annual) funds represent budget authority available for obligation through the end of one specified fiscal year;
- Multi-year funds represent budget authority available for obligation for a definite period spanning more than one fiscal year; and
- No-year (or "X-year") funds represent budget authority available for obligation indefinitely until expended, regardless of fiscal year.

Appropriations law specifies that funding provided in appropriations bills is available for one fiscal year unless specified otherwise. This means that multi-year and no-year availability must be expressly provided in the bill text for a given appropriations account. Multi-year availability is most often specified as being available for obligation through the end of a fiscal year subsequent to the fiscal year in which the funds first become available, and such funds may be referred to by the total number of fiscal years for which they are made available (e.g., "two-year funds"). No-year availability is most often specified through language establishing that the funds are "to remain available until expended."

House and Senate rules establish procedural constraints on the inclusion of multi-year and no-year funds in appropriations bills. These restrictions relate to the enforcement of congressional rules that are generally intended to prohibit the inclusion in appropriations bills of appropriations for purposes not authorized by law (known as "unauthorized appropriations") and provisions changing existing law (known as "legislating on an appropriations bill"). In applying these rules, the House and Senate have established the precedent that the authority to provide multi-year and no-year appropriations must be authorized in existing law. Absent such an authorization, language making appropriations available for more than one fiscal year has been ruled in both chambers to constitute a change to existing law in violation of congressional rules.

The inclusion of multi-year and no-year appropriations has become common in appropriations bills. In current practice, Congress provides for such availability in various ways and in multiple contexts. This includes establishing multiple periods of availability for a single account, such as specifying certain amounts within an account that will be available for a different duration. These practices also include establishing multi-year or no-year availability for funds generated from offsetting collections and funds transferred between accounts.

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## Introduction

The U.S. Constitution provides Congress with power over federal spending decisions by establishing that “No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law.”<sup>1</sup> An *appropriation* refers to a legislative provision that provides *budget authority*, or the legal authority for the federal government to enter into financial obligations and make payments from the Treasury (known as *outlays*).<sup>2</sup>

Budget authority that is provided and controlled through appropriations acts is known as *discretionary spending*.<sup>3</sup> Congress characteristically makes decisions on discretionary spending for each fiscal year, running from October 1 of one calendar year through September 30 of the following calendar year, through an annual appropriations process.<sup>4</sup> The appropriations process currently involves the development and consideration of 12 regular appropriations bills, which generally fund the operations of most federal agencies and many of the programs, projects, and activities administered by the federal government.<sup>5</sup>

Congress not only provides budget authority through appropriations legislation but also establishes the terms under which agencies may obligate and expend appropriated funds. Regular appropriations bills are organized into unnumbered paragraphs that provide budget authority and establish such terms on an account-by-account basis. Appropriations for each account are largely defined with three key characteristics—purpose, amount, and duration—that each play a significant role in determining how an agency can obligate and expend the funds.

- An appropriation’s *purpose* refers to the object (e.g., an agency or office, program, project, or activity) the budget authority is to be used for;<sup>6</sup>
- The *amount* refers to how much budget authority is being provided;<sup>7</sup> and
- The *duration* refers to the period of time during which the budget authority will be available for the agency to obligate.

This report focuses on one such characteristic: duration. First, it introduces the concept of duration of availability in the context of the appropriations process. Next, it discusses the three

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<sup>1</sup> U.S. Const. art. I, §9. For more on Congress’s control over spending decisions, see CRS Report R46417, *Congress’s Power Over Appropriations: Constitutional and Statutory Provisions*, by Sean M. Stiff.

<sup>2</sup> For more on budget authority, see CRS In Focus IF12105, *Introduction to Budget Authority*, by James V. Saturno.

<sup>3</sup> Federal spending provided or effectively controlled through legislation other than appropriations legislation is known as *mandatory* (or *direct*) spending. Congress generally does not decide on amounts for mandatory spending programs through the annual appropriations process.

<sup>4</sup> The identification of a fiscal year corresponds to the calendar year in which it ends. For example, fiscal year (FY) 2023 began on October 1, 2022, and ended September 30, 2023.

<sup>5</sup> Congress may also develop and consider *supplemental appropriations* legislation, which generally provide budget authority in addition to the amounts provided in the regular appropriations bills. Congress also considers *continuing appropriations* legislation (more commonly referred to as continuing resolutions, or CRs), which generally provide temporary budget authority to agencies in the event that some or all of the regular appropriations bills have not been enacted by the start of a new fiscal year. For more on the appropriations process, see CRS Report R47106, *The Appropriations Process: A Brief Overview*, by James V. Saturno and Megan S. Lynch.

<sup>6</sup> Obligations and expenditures pursuant to an appropriation must be used for the stated purpose unless specified otherwise in law. Title 31, Section 1301(a), of the *U.S. Code*—the so-called Purpose Statute—establishes that “Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided in law.”

<sup>7</sup> Obligations and expenditures pursuant to an appropriation must be within the amounts provided by Congress. Title 31, Section 1341(a)(1)(A), of the *U.S. Code* establishes that agencies may not “make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation.”

forms in which Congress typically stipulates the period of availability for budget authority provided in appropriations legislation—one fiscal year (one-year, or annual), multiple fiscal years (multi-year), and indefinitely (no-year, or “X-year”). The report then discusses the procedural implications for language stipulating the duration of availability, including House and Senate rules and precedents related to multi-year and no-year appropriations. Lastly, this report highlights current practices related to duration of availability in appropriations bills, with illustrative examples.

## Duration of Availability of Appropriations

Controlling the duration for which funds are available to agencies is one of the ways Congress exercises its power of the purse and represents a key set of decisions made during the appropriations process each year. These decisions have practical implications for the development and consideration of appropriations legislation by Congress, as well as on the obligation and expenditure of funds by agencies.

An appropriation’s duration of availability refers to the period during which an agency may incur obligations pursuant to the appropriation. It does not typically prohibit outlays after the period of availability for obligations legally incurred within such period, however.<sup>8</sup> When a specified period of availability ends, any unobligated budget authority in an account expires and can no longer be used to incur obligations for the given purpose.<sup>9</sup>

The duration of availability directly impacts an agency’s ability to manage operations. Appropriations law restricts an agency’s ability to obligate and expend funds. This includes, in part, prohibiting agencies from obligating or expending funds in excess of, or in advance of, appropriations enacted in law.<sup>10</sup> When budget authority for a given purpose (or purposes) expires and no new budget authority has been enacted (a period known as a *funding gap* or *funding lapse*), agencies are typically required to commence a shutdown of affected activities.<sup>11</sup> In practice, an appropriation’s duration of availability may have a direct influence on whether or not the activities associated with a particular account are insulated from any funding gaps and government shutdowns that may occur.

Some Members have supported the idea of providing all appropriations accounts with longer periods of availability to insulate programs from funding gaps or promote the ability of agencies to undertake longer-term planning.<sup>12</sup>

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<sup>8</sup> Title 31, Section 1502(a), establishes that the “balance of an appropriation or fund limited for obligation to a definite period is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability and obligated consistent with section 1501 of this title. However, the appropriation or fund is not available for expenditure for a period beyond the period otherwise authorized by law.”

<sup>9</sup> For more on the expiration of budget authority, see CRS Report R47019, *The Executive Budget Process: An Overview*, by Dominick A. Fiorentino and Taylor N. Riccard.

<sup>10</sup> 31 U.S.C. §1341(a)(1)(A) and 31 U.S.C. §1341(a)(1)(B).

<sup>11</sup> For more on funding gaps, see CRS Report RS20348, *Federal Funding Gaps: A Brief Overview*, by James V. Saturno. For more on shutdowns of the federal government, see CRS Report RL34680, *Shutdown of the Federal Government: Causes, Processes, and Effects*, coordinated by Clinton T. Brass.

<sup>12</sup> Many of the arguments both for and against longer periods of availability for appropriations have been expressed in the debate over proposals to adopt a biennial budget process. For more, see CRS Report R44732, *Biennial Budgeting: Issues, Options, and Congressional Actions*, by James V. Saturno.

## Periods of Availability

Congress provides budget authority in appropriations bills to be available for obligation over any of three periods: one fiscal year (one-year funds), multiple fiscal years (multi-year funds), or indefinitely (no-year funds).

- One-year (or annual) funds represent budget authority available for obligation through the end of one specified fiscal year;
- Multi-year funds represent budget authority available for obligation for a definite period spanning more than one fiscal year; and
- No-year (or “X-year”) funds represent budget authority available for obligation indefinitely until expended, regardless of fiscal year.

Congress’s decisions on a particular appropriation’s duration of availability may be based on various factors. This includes the characteristics of the purpose being funded, existing law related to the expenditure of funds for that purpose, and the desired frequency of revisiting funding decisions for said purpose. For example, one general characteristic of accounts that often receive multi-year or no-year appropriations is the involvement of longer-term financial commitments by the federal government (e.g., long-term construction projects). By contrast, accounts related only to regular, periodic, or short-term financial obligations (e.g., agency salaries) typically receive annual appropriations.

For budget enforcement and scorekeeping purposes, funding provided in appropriations legislation is generally counted as budget authority for the fiscal year in which it first becomes available for obligation. Even though the funds may remain available beyond one fiscal year, the budgetary impact of multi-year and no-year appropriations is generally scored as budget authority in only the first fiscal year. Unobligated multi-year and no-year funds that have not expired—known as *unobligated balances*—remain available for obligation and, when expended, are counted as outlays in the fiscal year(s) during which the expenditures are made.<sup>13</sup>

### One-Year (Annual) Funds

One-year funds are appropriations made available for obligation through the end of one specified fiscal year. In other words, the budget authority provided by annual appropriations is available for an agency to obligate through September 30 of the fiscal year for which it is first made available.<sup>14</sup>

In general, budget authority provided in appropriations bills is to be available for one fiscal year unless specified otherwise in the bill. Congress has established and maintained this general principle over time through various statutes and practices. Under current law, all appropriations acts (“Acts making appropriations for the support of Government”) are required to include the following title and enacting clause:

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<sup>13</sup> The Office of Management and Budget’s *Circular No. A-11: Preparation, Submission, and Execution of the Budget* defines *unobligated balance* as “the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts.”

<sup>14</sup> In most cases, the fiscal year in which the budget authority first becomes available is the same fiscal year for which the appropriations legislation was enacted. In some cases, Congress may specify that certain budget authority be first made available in a subsequent fiscal year or at a time otherwise inconsistent with the start of a new fiscal year. For more on such appropriations, see CRS Report R43482, *Advance Appropriations, Forward Funding, and Advance Funding: Concepts, Practice, and Budget Process Considerations*, by Jessica Tollestrup and Megan S. Lynch.

*An Act making appropriations (here insert the object) for the fiscal year ending September 30 (here insert the calendar year).<sup>15</sup>*

Current law also provides that an appropriation in a regular appropriations bill may be construed as being available for multiple fiscal years or indefinitely only if the appropriation is for certain objects or activities<sup>16</sup> or “expressly provides that it is available after the fiscal year covered by the law in which it appears.”<sup>17</sup>

It is also common practice for appropriation bills to include among the general provisions language establishing that none of the appropriations provided in the bill are to remain available for obligation beyond one fiscal year unless specified otherwise. See below for an example of such a provision from the Department of Homeland Security Appropriations Act, 2024 (Division C of P.L. 118-47):

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein. P.L. 118-47<sup>18</sup>

Due to these statutes and practices, annual appropriations typically do not specify their duration on an account-by-account basis. That being said, an appropriation in a full-year appropriations bill that does not specify a particular period of availability will be available to the agency for obligation through September 30 of the fiscal year it first becomes available.<sup>19</sup>

**Figure 1** is an example of a one-year appropriation from the Department of Defense Appropriations Act, 2024 (Division A of P.L. 118-47).

### Figure 1. One-Year Appropriation Example

Excerpt from the Department of Defense Appropriations Act, 2024 (Division A of P.L. 118-47)

**MILITARY PERSONNEL, ARMY**

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Army on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$50,041,206,000.

**Source:** Division A of P.L. 118-47, p. 3.

<sup>15</sup> 1 U.S.C. §105.

<sup>16</sup> Title 31, Section 1301(c)(1), establishes that an appropriation may be construed as “permanent or available continuously” if it “is for rivers and harbors, lighthouses, public buildings, or the pay of the Navy and Marine Corps.”

<sup>17</sup> 31 U.S.C. §1301(c)(2).

<sup>18</sup> P.L. 118-47, Division C, Title V, §501.

<sup>19</sup> *Full-year appropriations bill* generally refers to regular and supplemental appropriations bills, which provide budget authority for the entirety of a given fiscal year. These differ from CRs, which are intended to provide budget authority on a temporary basis, typically spanning days, weeks, or months. For more on CRs, see CRS Report R46595, *Continuing Resolutions: Overview of Components and Practices*, coordinated by James V. Saturno.

## Multi-Year Funds

Multi-year funds are appropriations made available for obligation for a definite period spanning more than one fiscal year. Appropriations bill text for a given account must expressly provide that the funds will remain available for a definite period longer than one fiscal year in order to be considered a multi-year appropriation.

In most cases, multi-year funds are specified as being available through September 30 of a fiscal year subsequent to the fiscal year in which the budget authority first becomes available. Multi-year funds may remain available for any number of fiscal years, as specified by Congress. They are typically referred to by the number of fiscal years they are made available. For example, an appropriation made available in FY2024 (running from October 1, 2023, through September 30, 2024) that specifies it will remain available until September 30, 2025 (i.e., through FY2025), would be available for obligation for two fiscal years and may be referred to as a “two-year appropriation” or “two-year funds.” In contrast, an appropriation made available in FY2024 that specifies it will remain available until September 30, 2028 (i.e., through FY2028), would be available for obligation for five fiscal years and may be referred to as a “five-year appropriation” or “five-year funds.”

An appropriation with a multi-year duration of availability does not imply the frequency with which Congress will provide funding for the specified purpose. For example, an appropriation with two-year availability generally does not mean Congress provides funding for that purpose on a biennial basis. In many cases, accounts that receive multi-year appropriations will be provided such funds on an annual basis even though their availability spans beyond one fiscal year.

**Figure 2** is an example of a multi-year appropriation from the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2024 (Division D of P.L. 118-47).

### Figure 2. Multi-Year Appropriation Example

Highlighted Excerpt from the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2024 (Division D of P.L. 118-47)

IT MODERNIZATION

For necessary expenses for Department of Labor centralized infrastructure technology investment activities related to support systems and modernization, \$29,269,000, which shall be available through September 30, 2025.

**Source:** Division D of P.L. 118-47, p. 183.

**Notes:** This appropriation makes funds available through the end of FY2025 (through September 30, 2025), making it a “two-year appropriation.”

## No-Year (“X-Year”) Funds

No-year funds are appropriations made available for obligation indefinitely until expended, regardless of fiscal year. Unless rescinded or otherwise altered by subsequent legislation, agencies may obligate and expend no-year funds without regard to any time limit until all of the budget authority has been expended. As with multi-year funds, no-year availability must be expressly provided in the text of an appropriations bill.



No-year availability is typically established through language specifying that the funds are “to remain available until expended.” In some cases, no-year availability may also be referred to as funds that are available “without fiscal year limitation.”<sup>20</sup>

**Figure 3** is an example of a no-year appropriation from the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2024 (Division B of P.L. 118-42).

### Figure 3. No-Year Appropriation Example

Highlighted Excerpt from the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2024 (Division B of P.L. 118-42)

BUILDINGS AND FACILITIES

For plans, construction, repair, improvement, extension, alteration, demolition, and purchase of fixed equipment or facilities of or used by the Food and Drug Administration, where not otherwise provided, \$5,000,000, to remain available until expended.

**Source:** Division B of P.L. 118-42, p. 75.

### Procedural Limits on Multi-Year and No-Year Funds

As stated above, for budget authority to be available beyond the fiscal year covered by an appropriations act, there must be explicit language in the act to that effect. Title 31, Section 1301(c), of the *U.S. Code* states:

An appropriation in a regular, annual appropriation law may be construed to be permanent or available continuously only if the appropriation—

- (1) is for rivers and harbors, lighthouses, public buildings, or the pay of the Navy and Marine Corps; or
- (2) expressly provides that it is available after the fiscal year covered by the law in which it appears.

However, House and Senate rules place procedural restrictions on the kinds of provisions that can be included in appropriations bills.

The general practice of Congress is to separate the consideration of legislation addressing policy questions and legislation addressing funding questions. House and Senate rules both seek to preserve this distinction by encouraging a two-step process with regard to discretionary spending, whereby policy questions are first addressed in one type of legislation (known as authorizing legislation) and funding questions related to such policies are addressed in another (appropriations legislation).<sup>21</sup>

House Rule XXI and Senate Rule XVI both include prohibitions in some circumstances on the inclusion in appropriations bills of appropriations for purposes not previously authorized by law

<sup>20</sup> For example, Section 8055 of the general provisions contained in the Department of Defense Appropriations Act, 2024 (Division A of), allows the chief of the National Guard Bureau to permit the use of certain National Guard equipment on a reimbursable basis. Subsection (b) of Section 8055 establishes that the amounts collected pursuant to the use of such equipment will be credited to the funds available for the National Guard Distance Learning Project and be available “without fiscal year limitation.”

<sup>21</sup> For more on the relationship between authorizations and appropriations, see CRS Report R46497, *Authorizations and the Appropriations Process*, by James V. Saturno.

(“unauthorized appropriations”) or provisions changing existing law (“legislating on an appropriations bill”).

In applying and enforcing these rules, House and Senate precedents both interpret their meaning to include language that would make budget authority available after the end of a fiscal year unless it is already allowed in existing law. Absent such an authorization, appropriations that allow multi-year or no-year availability have been ruled in both chambers to constitute changes to existing law and thus in violation of congressional rules.<sup>22</sup>

Rule XXI in the House and Rule XVI in the Senate are not self-enforcing and require a Member or Senator to raise a point of order on the floor against a bill, provision, or amendment in order for a ruling to be made on their enforcement.<sup>23</sup> In addition, both chambers have procedures for waiving congressional rules—including Rule XXI in the House and Rule XVI in the Senate—during the consideration of appropriations measures. Such waivers preclude Members and Senators from raising points of order against bills, provisions, or amendments that would otherwise violate the congressional rules that have been waived.

### **Authorization of Multi-Year and No-Year Appropriations**

An authorization may be described as any statutory provision that defines the authority of the government to act. Authorizing legislation may address, among other matters, the establishment or continuation of a federal agency, program, project, or activity; certain policies or restrictions; or organizational or administrative matters.

One key characteristic of discretionary authorizations is that they do not, in and of themselves, provide funding for the purpose or purposes being authorized. They do, however, authorize subsequent congressional action to provide appropriations for such purposes and may also include provisions related to how funds that are subsequently appropriated are to be spent. This includes authorizing that appropriations for a given purpose may be made available for periods longer than one fiscal year.

**Figure 4** is an example of such an authorization from the National Defense Authorization Act for Fiscal Year 2024 (P.L. 118-31) providing that appropriated funds for a given purpose may be made available until expended.

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<sup>22</sup> For more on House precedents related to multi-year and no-year appropriations, see *House Practice: A Guide to the Rules, Precedents and Procedures of the House*, by Charles W. Johnson, John V., chapter 4, §38 and §39 (Washington: GPO, 2017), pp. 108-109.

For more on Senate precedents related to multi-year and no-year appropriations, see *Riddick's Senate Procedure: Precedents and Practices*, U.S. Congress, Senate, prepared by Floyd M. Riddick and Alan S. Frumin, 101<sup>st</sup> Cong., 1<sup>st</sup> sess., S.Doc. 101-28 (Washington: GPO, 1992), p. 212.

<sup>23</sup> For more on points of order in the House, see CRS Report 98-307, *Points of Order, Rulings, and Appeals in the House of Representatives*, by Valerie Heitshusen. For more on points of order in the Senate, see CRS Report 98-306, *Points of Order, Rulings, and Appeals in the Senate*, by Valerie Heitshusen.

### Figure 4. No-Year Authorization Example

Highlighted Excerpt from the National Defense Authorization Act for Fiscal Year 2024 (P.L. 118-31)

**TITLE XXXIV—NAVAL PETROLEUM RESERVES**

Sec. 3401. Authorization of appropriations.

**SEC. 3401. AUTHORIZATION OF APPROPRIATIONS.**

(a) AMOUNT.—There are hereby authorized to be appropriated to the Secretary of Energy \$13,010,000 for fiscal year 2024 for the purpose of carrying out activities under chapter 869 of title 10, United States Code, relating to the naval petroleum reserves.

(b) PERIOD OF AVAILABILITY.—Funds appropriated pursuant to the authorization of appropriations in subsection (a) shall remain available until expended.

**Source:** Division C, Title XXXIV, of P.L. 118-31.

An authorization of appropriations does not constitute a requirement that Congress subsequently provide appropriations for that purpose or that Congress provide appropriations at the amounts authorized. Authorizations of appropriations can have procedural implications during the consideration of appropriations legislation, however—as is the case with multi-year and no-year appropriations. As noted above, authorizing language such as the example shown in **Figure 4** is required under House and Senate rules for multi-year or no-year appropriations to be provided for a given purpose in an appropriations bill.

## Current Practice

It is common practice in the appropriations process for Congress to include multi-year and no-year funds in regular appropriations bills.<sup>24</sup> For instance, each of the 12 regular appropriations bills for FY2024 (as enacted in Divisions A-F of P.L. 118-42 and Divisions A-F of P.L. 118-47, respectively) contained both multi-year and no-year appropriations.

In recent practice, Congress has provided for multi-year and no-year availability in various ways and in multiple contexts. This section provides various selected examples of such practices.

## Multiple Periods of Availability for a Single Account

Appropriations accounts are often made up of multiple programs, projects, and activities (PPAs), and appropriations language for a given account may specify amounts from the total that are to be allocated to certain PPAs. In doing so, Congress may specify that certain amounts allocated within an account be made available for different periods.

One common way Congress provides for multiple periods of availability within an account is by specifying the amounts within the total that will be made available for a different period. **Figure 5** is an example of such an appropriation from the Financial Services and General Government Appropriations Act, 2024 (Division B of P.L. 118-47).

<sup>24</sup> On July 5, 2018, the Congressional Budget Office (CBO) sent a letter to the Joint Select Committee on Budget and Appropriations Reform titled “Period of Availability of Appropriated Funds,” available at <https://www.cbo.gov/publication/54155>. The letter stated that, in its analysis of enacted discretionary budget authority for FY2017, CBO found that 51% was made available for one fiscal year, 19% for two fiscal years, 14% for a definite period spanning three or more fiscal years, and 15% indefinitely until expended.

### Figure 5. Multiple Periods of Availability, Specified by Amount

Highlighted Excerpt from the Financial Services and General Government Appropriations Act, 2024  
(Division B of P.L. 118-47)

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; services authorized by 5 U.S.C. 3109; not to exceed \$25,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, \$190,193,000 of which not to exceed \$55,000,000 shall remain available until September 30, 2026.

**Source:** Division B of P.L. 118-47, p. 64.

**Notes:** This appropriation provides a total annual appropriation of \$190.193 million for FY2024. The appropriation makes up to \$55 million of that total available through FY2026 (through September 30, 2026), making these allocated amounts “three-year funds.”

Another way Congress may provide for multiple periods of availability within an account is by specifying a percentage of the total that will be made available for a different period. **Figure 6** is an example of such an appropriation from the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024 (Division A of P.L. 118-42).

### Figure 6. Multiple Periods of Availability, Specified by Percent

Highlighted Excerpt from the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024 (Division A of P.L. 118-42)

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, \$480,000,000, of which not to exceed 10 percent shall remain available until September 30, 2025.

**Source:** Division A of P.L. 118-42, p. 19.

**Notes:** This appropriation provides a total annual appropriation of \$480 million for FY2024. The appropriation makes an amount not to exceed 10% of that total available through FY2025 (through September 30, 2025), making these allocated amounts “two-year funds.”

## Offsetting Collections

Agencies may be authorized to collect federal receipts from various voluntary or business transactions for certain purposes. These receipts—known as *nonrevenue collections*—may include user, regulatory, and other fees; charges; and assessments levied on a class of payors

directly making use of, or directly subject to, a governmental service, program, or activity.<sup>25</sup> In some cases, nonrevenue collections may be authorized by law to be credited to an appropriations account and made available to the agency for obligation without further congressional action. Such collections—known as *offsetting collections*—constitute budget authority and are available to the agency for obligation to carry out the purpose of the account.

Appropriations for certain accounts funded through regular appropriations bills may include provisions authorizing an agency to make offsetting collections related to that account and for such collections to be available to the account for obligation. In some cases, the budget authority generated from these offsetting collections may be made available for obligation for periods longer than one fiscal year.

**Figure 7** is an example of such a provision included in the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2024 (Division C of P.L. 118-42), making the budget authority generated from offsetting collections available until expended.

### Figure 7. No-Year Offsetting Collections Example

Highlighted Excerpt from the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2024 (Division C of P.L. 118-42)

NATIONAL TELECOMMUNICATIONS AND INFORMATION  
ADMINISTRATION

SALARIES AND EXPENSES

For necessary expenses, as provided for by law, of the National Telecommunications and Information Administration (NTIA), \$57,000,000, to remain available until September 30, 2025: *Provided, That, notwithstanding 31 U.S.C. 1535(d), the Secretary of Commerce shall charge Federal agencies for costs incurred in spectrum management, analysis, operations, and related services, and such fees shall be retained and used as offsetting collections for costs of such spectrum services, to remain available until expended:*

**Source:** Division C of P.L. 118-42, p. 100.

## Transfers

Current law prohibits *transfers*—the shifting of budgetary resources from one appropriations account to another—without explicit authority to do so provided in law.<sup>26</sup> Congress provides such transfer authority in appropriations bills on occasion, and in some cases, these provisions include language making transferred funds available for longer than one fiscal year.

**Figure 8** is an example of a provision both providing transfer authority and making transferred funds available until expended from the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024 (Division A of P.L. 118-42).

<sup>25</sup> For more on nonrevenue collections, see CRS Report R47292, *Congressional Rules and Practices Concerning User Fees and Other Nonrevenue Collections in the Federal Budget*, by James V. Saturno.

<sup>26</sup> For more on transfers, see CRS Report R47600, *Transfer and Reprogramming of Appropriations: An Overview*, by Taylor N. Riccard and Dominick A. Fiorentino.

**Figure 8. No-Year Availability of Transferred Funds Example**

Highlighted Excerpt from the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024 (Division A of P.L. 118-42)

SEC. 216. Such sums as may be deposited into the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the “Construction, Major Projects” and “Construction, Minor Projects” accounts, to remain available until expended for the purposes of these accounts.

Source: Division A of P.L. 118-42, p. 26.

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