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U.S. Army Corps of Engineers: Annual Appropriations Process

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U.S. Army Corps of Engineers: Annual Appropriations Process

The U.S. Army Corps of Engineers (USACE) is an agency within the Department of Defense with both military and civil works responsibilities. The agency's civil works activities consist largely of the planning, construction, and operation of water resource projects to maintain navigable channels, reduce the risk of flood and storm damage, and restore aquatic ecosystems. Congress directs USACE's civil works activities through authorization legislation, annual and supplemental appropriations, and oversight.

Unlike federal funding for highways and municipal water infrastructure, most federal funds provided to USACE are not distributed by formula to states or through competitive grant programs. Instead, USACE generally is directly engaged in the planning and construction of projects. The majority of the agency's appropriations are used to perform work on geographically specific studies and congressionally authorized projects. Between FY2008 and FY2022, USACE discretionary appropriations funded through Title I of annual Energy and Water Development appropriations acts have ranged from \$4.72 billion in FY2013 to \$8.34 billion in FY2022. Congress has also provided USACE with emergency supplemental appropriations (see CRS In Focus IF11945, *U.S. Army Corps of Engineers: Supplemental Appropriations* for more information).

For the last decade, USACE's annual appropriations process generally has involved three major milestones: the President's budget request, congressional deliberation and enactment of appropriations, and Administration development of a USACE work plan. Each of the milestones is accompanied by various documents, such as USACE budget justifications, congressional conference reports, and USACE work plans.

Figure 1. Appropriations Process Milestones for the U.S. Army Corps of Engineers



Source: Congressional Research Service.

The process begins for an upcoming fiscal year with the submission of the President's budget request, typically in early February; that is, the request for a fiscal year is submitted roughly eight months before the start of that fiscal year. The request's appendix includes requested funding levels for different USACE accounts (e.g., Investigations, Construction, Operation and Maintenance). USACE also releases more detailed documents (i.e., press book, budget justifications) providing information on the projects that the request would fund. Congress may consider the President's budget request, Member requests (e.g., Community Project Funding [CPF] and Congressional Directed Spending [CDS] requests), stakeholder interests, and other factors when creating an annual Energy and Water Development appropriations bill and its USACE civil works title. In reports accompanying appropriations bills, Congress provides direction to USACE on how to allocate enacted appropriations to various USACE activities and types of projects, including funding of CPF/CDS studies and projects. In the months following enactment, the Administration develops a work plan to allocate *additional funding* to specific studies and projects that aligns with congressional direction.

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Introduction

The U.S. Army Corps of Engineers (USACE) is an agency within the Department of Defense with both military and civil works responsibilities. Congress directs USACE's civil works activities through authorization legislation, annual and supplemental appropriations, and oversight activities.¹ This report summarizes USACE's annual discretionary appropriations for civil works activities, which typically are funded through Title I of annual Energy and Water Development appropriations acts.² In particular, the report focuses on the appropriations process through discussions of three major milestones: President's budget request, congressional appropriations process, and annual USACE work plan.

USACE Primer

A military Chief of Engineers commands USACE's civil and military operations. The Assistant Secretary of the Army for Civil Works (ASACW) provides civilian oversight of USACE. The agency's responsibilities are organized into eight geographically based divisions, which are further divided into 38 districts.³

As part of USACE's civil works activities, Congress has authorized and appropriated funds for the agency to perform the following:

- water resource projects for maintaining navigable channels and harbors, reducing risk of flood and storm damage, and restoring aquatic ecosystems, among other purposes;
- environmental infrastructure assistance;⁴
- regulation of activities affecting certain waters and wetlands activities;⁵

¹ For a primer and resources on the U.S. Army Corps of Engineer's (USACE's) civil works activities, see CRS Insight IN11810, *U.S. Army Corps of Engineers Civil Works: Primer and Resources*, by Anna E. Normand and Nicole T. Carter.

² For more information on the Energy and Water appropriations acts, see CRS Report R46857, *Energy and Water Development: FY2022 Appropriations*, by Mark Holt, Corrie E. Clark, and Anna E. Normand.

³ A USACE division map and district links are available at <https://www.usace.army.mil/Locations.aspx>. Districts and divisions perform both military and civil works activities and are led by Army officers. The lead officer typically is in a district or division leadership position for three years.

⁴ Since 1992, Congress has authorized, and in most years funded, USACE assistance with planning, design, and construction of municipal drinking water and wastewater infrastructure projects in designated communities, counties, and states (broadly known as *environmental infrastructure*, or EI). USACE's EI assistance supports publicly owned and operated facilities, such as distribution and collection works, stormwater collection, recycled water distribution, and surface water protection and development projects. For more information on EI assistance, see CRS Report R47162, *Army Corps of Engineers (USACE) Environmental Infrastructure (EI) Assistance: Authorities, Appropriations, and Issues for Congress*, by Anna E. Normand.

⁵ USACE's regulatory responsibilities for navigable waters extend to issuing permits for private actions that may affect navigation, wetlands, and other waters of the United States. Prominent among these responsibilities is USACE administration of §404 of the Clean Water Act. For more information on these permitting responsibilities, see CRS In Focus IF11339, *Waters of the United States (WOTUS): Repealing and Revising the 2015 Clean Water Rule*, by Laura Gatz and Stephen P. Mulligan; and CRS Report R44880, *Oil and Natural Gas Pipelines: Role of the U.S. Army Corps of Engineers*, by Nicole T. Carter et al.

- remediation of sites involved in the development of U.S. nuclear weapons from the 1940s through the 1960s, administered under the Formerly Utilized Sites Remedial Action Program (FUSRAP);⁶ and
- the Corps Water Infrastructure Financing Program (CWIFP) funded through the Water Infrastructure Finance and Innovation Program (WIFIP) account.⁷

Annual Congressional Appropriations Process for USACE Funding

Congress generally funds USACE civil works through Title I of annual Energy and Water Development appropriations acts. Unlike federal funding for highways and municipal water infrastructure, the majority of federal funds provided to USACE are not distributed by formula to states or through competitive grant programs. Instead, USACE generally expends the appropriations on its congressionally authorized water resource projects.⁸ That is, the majority of USACE's appropriations are for the planning, construction, and operation of the agency's water resource projects, such as multipurpose dams and commercial navigation improvements along coasts and inland waterways. Each year, some USACE projects receive construction funds; however, many authorized USACE construction projects have not been federally funded for years after their authorization.⁹ In addition to funding the agency's water resource activities, Congress has provided funding to USACE for environmental infrastructure assistance activities, CWIFP, USACE regulatory activities, and FUSRAP.

Most USACE activities require a nonfederal sponsor to share some portion of project costs. For some project types (e.g., levees), nonfederal sponsors are required to perform operation,

⁶ The Atomic Energy Commission established the Formerly Utilized Sites Remedial Action Program (FUSRAP) in 1974 under the Atomic Energy Act (42 U.S.C. §§2011 et seq.) to investigate the need for remediation at privately owned or operated sites that supported the development of U.S. nuclear weapons from the 1940s to the 1960s. The Department of Energy (DOE) assumed administration of FUSRAP, pursuant to the Department of Energy Organization Act of 1977 (P.L. 95-91). The Energy and Water Development Appropriations Act, 1998 (P.L. 105-62) authorized the transfer of 21 FUSRAP sites where remediation was not yet complete from DOE to USACE. DOE retained responsibility for the long-term stewardship of 25 FUSRAP sites where remediation was complete and responsibility for the remediation and long-term stewardship of federal facilities involved in the development of U.S. nuclear weapons. USACE later became responsible for the remediation of eight other sites added to FUSRAP. After USACE completes the remediation of a site, jurisdiction is transferred back to DOE for long-term stewardship. For information on the status of FUSRAP, see <https://www.usace.army.mil/Missions/Environmental/FUSRAP.aspx>. Although this report references USACE's FUSRAP and regulatory accounts, the report's discussion focuses on annual appropriations for the agency's water resource projects. Lance Larson, CRS Analyst in environmental policy, covers FUSRAP activities.

⁷ For more information, see CRS Insight IN12021, *Corps Water Infrastructure Financing Program (CWIFP)*, by Nicole T. Carter.

⁸ Congress generally authorizes USACE water resource studies and construction projects prior to funding them. For information on the authorization process, see CRS Report R45185, *Army Corps of Engineers: Water Resource Authorization and Project Delivery Processes*, by Nicole T. Carter and Anna E. Normand.

⁹ According to USACE, authorized construction projects and rehabilitation and repair work totaled an estimated \$110 billion in 2021. Testimony of USACE Chief of Engineers Scott A. Spellmon at U.S. Congress, House Committee on Transportation and Infrastructure, Subcommittee on Water Resources and Environment, *President Biden's Fiscal Year 2022 Budget Request: Agency Policies and Perspectives (Part I)*, 117th Cong., 1st sess., June 24, 2021. This is often referred to as the agency's *construction backlog*. Since that June 2021 estimate, Congress has provided funding for USACE construction projects in FY2022 annual appropriations and in supplemental appropriations acts. As of September 2022, USACE had not updated its 2021 construction backlog estimate (information provided to CRS by USACE on September 20, 2022).

maintenance, repairs, replacement, and rehabilitation of the works once construction is complete.¹⁰ Some USACE activities also are supported by two navigation trust funds, as described in the text box titled “Navigation Funding and Navigation Trust Funds.”

Navigation Funding and Navigation Trust Funds

Two congressionally authorized trust funds support U.S. Army Corps of Engineers (USACE) navigation activities. These funds cover a portion of the amount that USACE spends on navigation improvements annually.

- The Harbor Maintenance Trust Fund (HMTF; 26 U.S.C. §9505) pays for investments in federal navigation coastal channel and harbor operation and maintenance (O&M). The HMTF receives revenues from taxes on waterborne commercial cargo imports, domestic cargo, and cruise ship passengers at federally maintained ports.
- The Inland Waterways Trust Fund (IWTF; 26 U.S.C. §9506) receives proceeds of a tax on barge fuel for vessels engaged in commercial transport on 27 designated inland and intracoastal waterways. Since 1986 (with exceptions that are noted below), Congress generally has required that construction and major rehabilitation for inland and intracoastal waterways be paid for 50% from the General Fund of the U.S. Treasury and 50% from the IWTF.

Both trust funds require annual appropriations language instructing that funds for eligible activities are to be drawn from the trust fund accounts. As a result, funds drawn from the IWTF and the HMTF have historically fallen within congressional budget caps on discretionary spending and procedural limits for allocations of budget authority for a fiscal year (often referred to as *302(b) allocations*).

The HMTF had a balance of nearly \$10 billion at the start of 2020, as funds drawn from the fund had been less than amounts accrued. In the CARES Act (P.L. 116-136) and the Water Resources Development Act of 2020 (WRDA 2020; Division AA of P.L. 116-260), Congress provided for an accounting change that makes certain amounts of discretionary spending from the HMTF not count toward the discretionary budget cap. For FY2022 appropriations, HMTF provided \$2.049 billion toward eligible USACE O&M of which roughly \$2.038 billion did not count toward the budget cap. In total, USACE used \$2.839 billion of FY2022 annual appropriation toward studies, construction, and O&M of federal navigation coastal channels and harbors. The Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58) funded harbor maintenance at \$2.000 billion for FY2022, \$1.000 billion for FY2023, and \$1.000 billion for FY2024; the IIJA did not require an HMTF contribution toward these costs.

Congress authorized a \$0.09 per gallon increase in the fuel tax, resulting in a barge fuel tax of \$0.29 per gallon beginning in April 2015. Since FY2014, Congress has reduced the IWTF-required portion of funds for certain waterway construction projects, thereby increasing the funds for inland waterway construction that come from the General Fund. Congress in WRDA 2020 decreased the IWTF contribution from 50% to 35% for any inland navigation construction project receiving construction appropriations during any fiscal year from FY2021 through FY2031 until the project’s construction is complete. As part of annual appropriations provided for FY2022, the IWTF paid for \$72 million of the total \$205 million USACE used for inland waterway construction. In total, USACE used \$1.293 billion of FY2022 annual appropriations for studies, construction, and O&M of inland and intracoastal waterways. The IIJA also funded inland waterway construction at \$2.500 billion; the IIJA did not require an IWTF contribution toward these costs.

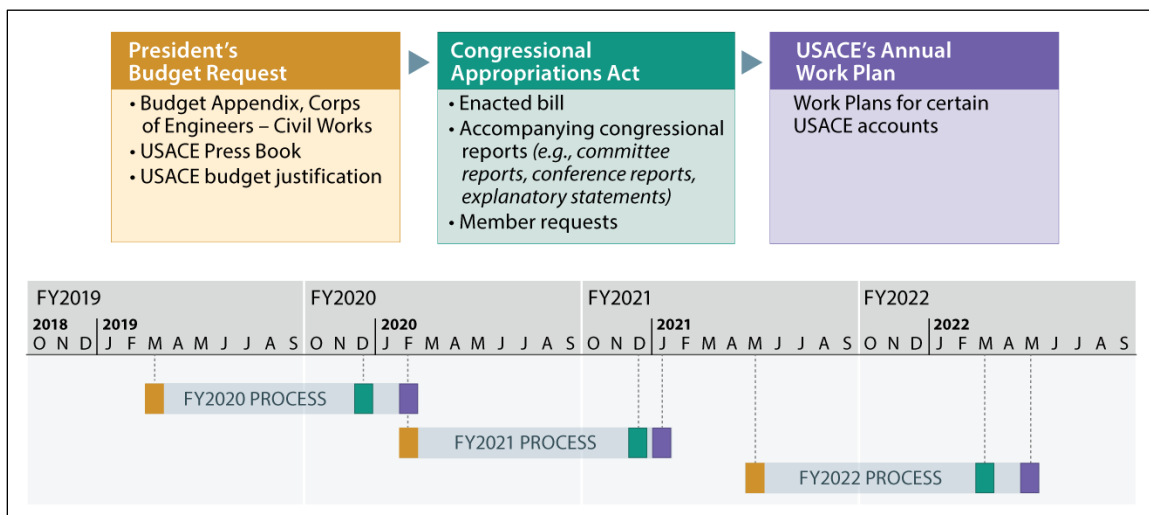
For the last decade, the annual appropriations process generally has involved three major milestones: the President’s budget request, congressional deliberation and enactment of appropriations, and Administration development of a USACE work plan (see **Figure 2**). The process begins with the release of the President’s budget request, typically in early February (i.e., roughly eight months before the start of the fiscal year addressed by the request), although the request is sometimes delayed.¹¹ Congress may consider the President’s budget request, Member requests (including Community Project Funding [CPF] and Congressional Directed Spending [CDS] requests), stakeholder interests, and other factors when creating an annual Energy and Water Development appropriations bill that includes USACE civil works activities. The length of

¹⁰ For more information on nonfederal cost-share requirements, see CRS Report R45185, *Army Corps of Engineers: Water Resource Authorization and Project Delivery Processes*, by Nicole T. Carter and Anna E. Normand.

¹¹ Sometimes the President is delayed in releasing the request in early February. For example, in the past, the request has been delayed during the first year of a new Administration, such as for the FY2022 budget request.

the congressional appropriations process varies from year to year, as shown in **Figure 2**. Following enactment of the Energy and Water Development bill, the Administration develops a USACE work plan based on instructions by Congress to allocate additional funding to specific studies and projects. The following sections describe these major milestones in more detail.

Figure 2. Appropriations Process Timeline, FY2020-FY2022



Source: Congressional Research Service (CRS) using appropriations laws, U.S. Army Corps of Engineers (USACE) press documents, and USACE budget documents, at <https://www.usace.army.mil/Missions/Civil-Works/Budget/>.

Notes: Orange = month that the President's Budget is delivered to Congress; Green = month that Congress enacted appropriations act; Purple = month that USACE releases annual work plan.

Supplemental Appropriations for USACE

Congress has occasionally also provided USACE with emergency supplemental appropriations. For example, the Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58) provided \$17.1 billion for infrastructure investments spanning USACE's navigation, flood, and aquatic ecosystem restoration activities. While the majority of USACE's IIJA funding became available for USACE to apply to projects in FY2022, a portion of the funds were provided as appropriations available starting in FY2023 and FY2024. While the IIJA focused on infrastructure investment, Congress at times uses supplemental appropriations to fund USACE's response to floods. Most of these flood-related supplemental funds are directed to repairing damage to existing USACE facilities, paying for flood fighting and repair of certain levees and dams maintained by nonfederal entities, and constructing new riverine and coastal flood control improvements.

Notes: For more information, see CRS Insight IN11723, *Infrastructure Investment and Jobs Act (IIJA) Funding for U.S. Army Corps of Engineers (USACE) Civil Works: Policy Primer*, by Nicole T. Carter and Anna E. Normand; and CRS In Focus IF11945, *U.S. Army Corps of Engineers: Supplemental Appropriations*, by Nicole T. Carter and Anna E. Normand.

President's Budget Request

The President's budget request for USACE typically includes funding at the account level (i.e., Investigation, Construction, and Operation and Maintenance), as shown in the appendix to the President's FY2020 budget request.¹² The agency's budget justification includes more detailed

¹² The portion of the appendix of the President's FY2022 budget request related to USACE is available at <https://www.govinfo.gov/app/details/BUDGET-2022-APP/BUDGET-2022-APP-1-20>.

information regarding the request by providing information for specific activities, such as the level of funding requested for particular USACE studies and construction projects.¹³ USACE also publishes a summary of this information in a document it refers to as the *press book*. The press book shows the requested funding for USACE projects for each state and identifies how the President's requests for various accounts are distributed across the agency's *business lines* (i.e., types of activities, such as navigation, restoration, and recreation) in a crosswalk.¹⁴

In recent years, the executive branch has used various metrics, including benefit-cost ratios and other performance criteria, to identify which projects and activities to include in the President's request. For example, to identify operation and maintenance investments, the Administration's budget development guidance has used risk assessments, which consist of an evaluation of an existing project's condition and the consequences of reduced project performance (i.e., the consequence of not making an investment). USACE budget development guidance describes these metrics and other aspects of the budget development process each year.¹⁵ Some Administrations' requests also have limited funding for new starts to focus on completing existing projects and address aging infrastructure.

Annual Congressional Appropriation Acts

From FY2008 to FY2022, Congress provided USACE with annual appropriations ranging from \$4.72 billion (in FY2013) to \$8.34 billion (in FY2022) in nominal dollars.¹⁶ As shown in **Figure 3**, since FY2008, Congress has provided more for USACE civil works annual appropriations than the President requested in all but one year. **Figure 3** also shows a line illustrating the FY2008 through FY2021 annual appropriations in FY2021 dollars (i.e., the amounts have been inflation-adjusted to reflect 2021 as the base year).¹⁷ **Figure 3** does not include supplemental appropriations in these fiscal years.

¹³ The detailed budget justification may be available the same day the President's budget request is released or within a few weeks of the budget request's release. USACE posts its budget justifications, along with other budget documents, at <http://www.usace.army.mil/Missions/Civil-Works/Budget/>.

¹⁴ Although some business line activities (e.g., navigation, flood damage reduction, restoration, recreation) are spread across accounts (e.g., Investigations, Construction, Operation and Maintenance), other business line activities and accounts are the same (e.g., FUSRAP, regulatory, expenses). The press book is published at <http://www.usace.army.mil/Missions/Civil-Works/Budget/>.

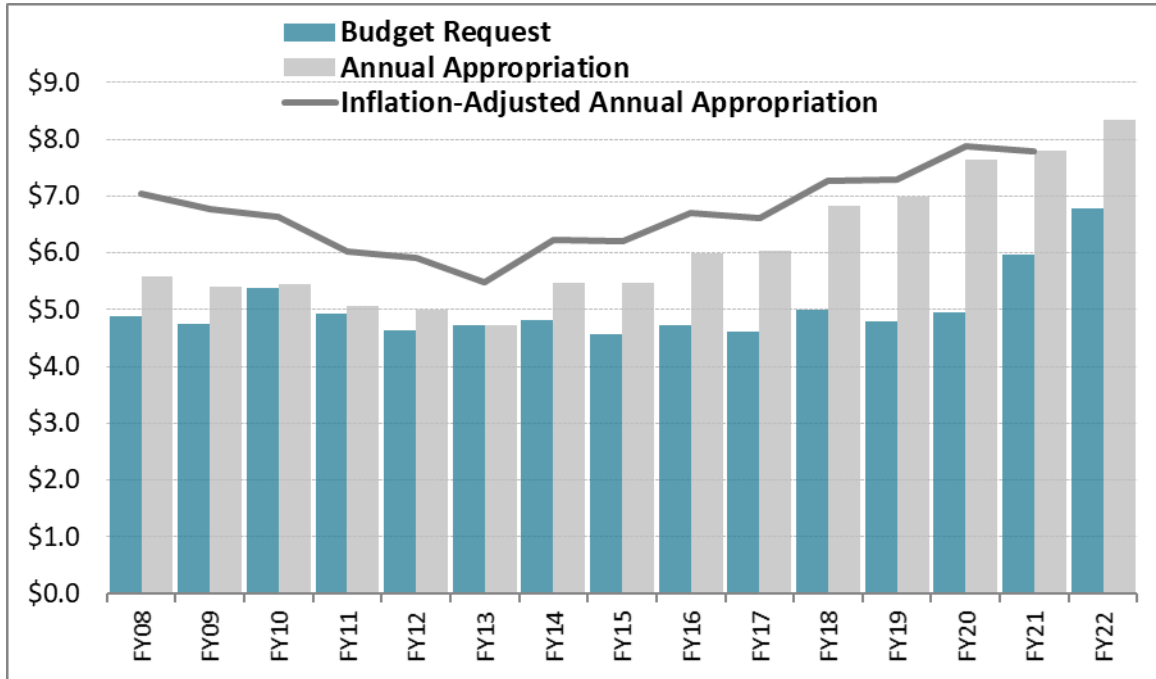
¹⁵ For example, see USACE, *Civil Works Direct Program Development Policy Guidance*, EC 11-2-225, March 2022, at <https://www.publications.usace.army.mil/Portals/76/Users/182/86/2486/EC%2011-2-225.pdf>. For more on benefit-cost ratios, see CRS Report R44594, *Discount Rates in the Economic Evaluation of U.S. Army Corps of Engineers Projects*, by Nicole T. Carter and Adam C. Nesbitt.

¹⁶ The amounts discussed in this report are nominal unless otherwise stated.

¹⁷ When inflation-adjusted amounts are provided in this report, the appropriated amounts were adjusted to 2021 dollars using U.S. Department of Commerce, Bureau of Economic Analysis, National Income and Product Accounts, Table 1.1.9. FY2022 amounts were not adjusted.

Figure 3. Budget Request and Annual Appropriations for USACE Civil Works, FY2008-FY2022

(\$ in billions, nominal)



Source: CRS, using budget authority identified in enacted appropriations and Administration budget requests.

Notes: Budget authority shown does not include supplemental appropriations. Amounts adjusted to 2021 dollars using U.S. Department of Commerce, Bureau of Economic Analysis, National Income and Product Accounts, Table I.1.9.

In the text of enacted appropriations laws, Congress generally provides appropriations to USACE at the account level (see **Table 1** for a description of the accounts and their FY2020-FY2022 appropriations amounts). Accompanying appropriations reports (i.e., conference reports, committee reports, or explanatory statements), which sometimes are incorporated into law by reference, often identify specific USACE studies, projects, and programs to receive appropriated funds (see section on “Community Project Funding/Congressionally Directed Spending”) and amounts of “additional funding” for USACE to allocate to studies and programs in a work plan (see section on “Additional Funding”).

Table 1. USACE Civil Works Account Descriptions and Annual Appropriations, FY2020-FY2022

(\$ in millions, nominal)

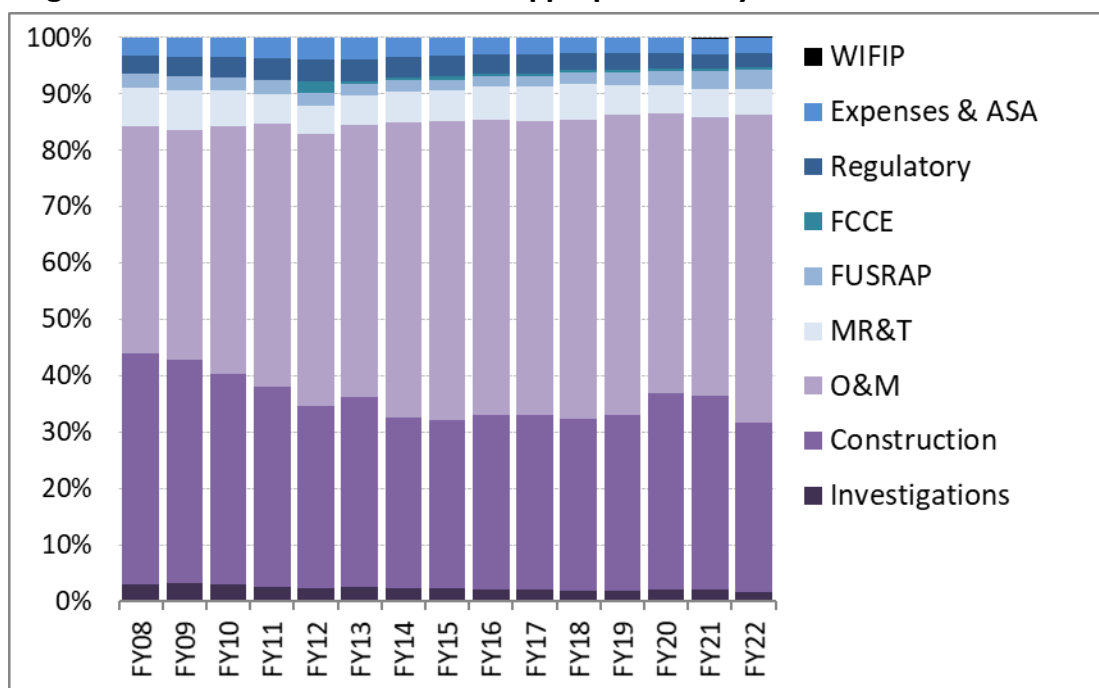
Account	Description	FY2020	FY2021	FY2022
Investigations	Funds studies for authorized projects and programs and may fund preconstruction engineering and design work.	151	153	143
Construction	Funds implementation for new and continuing construction, reconstruction, continuing authorities programs, environmental infrastructure assistance, major rehabilitation, dam safety assurance, dredge material disposal facilities, and deficiency correction of projects.	2,681	2,693	2,493

Account	Description	FY2020	FY2021	FY2022
Mississippi River and Tributaries (MR&T)	Funds projects and programs on the Mississippi River main stem and its tributaries; the account combines Investigations, Construction, and O&M activities.	375	380	370
Operation and Maintenance (O&M)	Funds operation, maintenance, and related activities at water resource projects that USACE operates and maintains (e.g., multipurpose dams, navigation channels).	3,790	3,850	4,570
Flood Control and Coastal Emergencies (FCCE)	Funds USACE's authorized emergency response and repair activities. Annual appropriations primarily used for emergency flood response preparedness. Supplemental appropriations typically fund the flood response and repair activities.	35	35	35
Regulatory	Funds activities for USACE regulatory responsibilities, such as Section 404 Clean Water Act permits.	210	210	212
Formerly Utilized Sites Remedial Action Program (FUSRAP)	Funds remedial activities at sites contaminated primarily as a result of the United States' early atomic weapons development program.	200	250	300
General Expenses	Funds development and execution of the civil works program, as well as oversight of the civil works program missions.	203	206	208
Assistant Secretary of the Army (Civil Works; ASACW)	Funds the Office of the ASACW, whose responsibilities include policy direction and oversight of the civil works program.	5	5	5
Water Infrastructure Finance and Innovation Program (WIFIP)	Funds the Corps Water Infrastructure Financing Program (CWIFP, which is authorized to provide credit assistance for nonfederal water resource projects) and its administration.	—	14	7
Total		7,650	7,795	8,343

Sources: CRS, using enacted appropriations (P.L. 116-94; P.L. 116-260; P.L. 117-103) and USACE, *Civil Works Direct Program Development Policy Guidance*, EC 11-2-225, March 2022, at <https://www.publications.usace.army.mil/Portals/76/Users/182/86/2486/EC%2011-2-225.pdf>.

Notes: Amounts do not include supplemental appropriations. Totals might not sum because of rounding.

Generally, Congress provides the majority of USACE's funding to two accounts—the Construction account and the Operation and Maintenance (O&M) account. The O&M account has made up a growing portion of the agency's use of annual appropriations, as shown in **Figure 4**. Between FY2008 and FY2022, the O&M account increased from 40% of USACE annual appropriations in FY2008 to 55% in FY2022.

Figure 4. Percent of USACE Annual Appropriations by Account, FY2008-FY2022

Source: CRS, using enacted appropriations bills.

Notes: WIFIP = Water Infrastructure Finance and Innovation Program; ASA = Assistant Secretary of the Army (Civil Works); FCCE = Flood Control and Coastal Emergencies; FUSRAP = Formerly Utilized Sites Remedial Action Program; MR&T = Mississippi River and Tributaries; and O&M = Operation and Maintenance. USACE budget authorities for annual appropriations typically are provided in Title I of Annual Energy and Water Development appropriations acts. Amounts shown do not include supplemental appropriations.

Community Project Funding/Congressionally Directed Spending

In the 117th Congress, the House and Senate appropriations committees invited Members of Congress to request funding for geographic-specific items, labeled as CPF/CDS items, respectively (also may be referred to as earmarks), under certain appropriations accounts along with standard programmatic and language-based requests.¹⁸ Their instructions identified USACE's Investigations, Construction, Mississippi River and Tributaries (MR&T) and O&M accounts as eligible for requests. That is, Members of Congress were invited to request funding for site-specific studies and projects in addition to amounts requested in the President's budget request or for those not included in the request. In FY2022 appropriations, USACE CPF/CDS items totaled \$584 million.¹⁹ While most CPF/CDS requests by Members were included in FY2022 enacted appropriations, some CPF/CDS requested items were funded at a lower level

¹⁸ For information on Community Project Funding (CPF), see House Committee on Appropriations, "Transparency," at <https://appropriations.house.gov/transparency>. For more information on Congressionally Directed Spending (CDS), see U.S. Senate Committee on Appropriations, "Congressionally Directed Spending Requests," at <https://www.appropriations.senate.gov/congressionally-directed-spending-requests>.

¹⁹ Explanatory statement accompanying the Consolidated Appropriations Act, 2022, *Congressional Record*, vol. 168, no. 42, book III (March 9, 2022), pp. H2302 -2320, at <https://www.congress.gov/117/crec/2022/03/09/168/42/CREC-2022-03-09-bk3.pdf>. U.S. Government Accountability Office, *Tracking the Funds: Specific Fiscal Year 2022 Provisions for U.S. Army Corps of Engineers*, GAO-22-105919, September 29, 2022, at <https://www.gao.gov/products/gao-22-105919>.

than requested or not included in the report for the enacted bill. Under the Construction account, 70 CPF/CDS items were funded for a total of \$327 million, which included 26 environmental infrastructure assistance projects and 16 projects under continuing authorities programs.²⁰ Other funded CPF/CDS items included 31 studies totaling \$18 million in the Investigations account, 1 study and 7 projects totaling \$87 million in the MR&T account, and 47 projects totaling \$152 million in the O&M account.

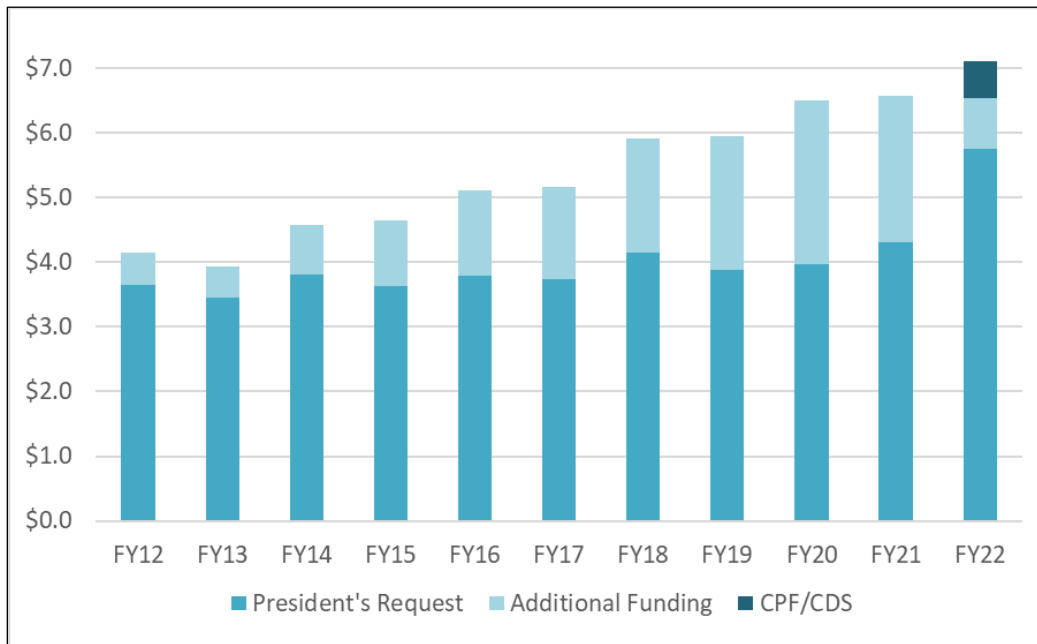
Additional Funding

Since the 112th Congress, Congress has provided *additional funding* for specified categories of studies and projects within some USACE budget accounts: Investigations, Construction, MR&T, and O&M. This practice initially started while earmark moratoriums limited Congress from selecting site-specific studies and projects to receive funding that were not requested by the Administration. That is, during the 112th through 116th Congresses, Congress included additional funding categories for various types of USACE projects (e.g., additional funding for inland navigation), along with directions and limitations on the use of these funds on authorized studies and projects. For example, Congress provided \$2.69 billion more in P.L. 116-94 than the President's request for FY2020. Of this \$2.69 billion, \$2.53 billion was identified as additional funding for 26 categories of USACE activities in four budget accounts (see **Appendix B**). While the 117th Congress reincorporated Member requests via CPF/CDS, the appropriations process still included additional funding in four USACE budget accounts, though at a lower amount and for less categories of activities than previous fiscal years (see **Appendix B**). For example, additional funding in FY2022 totaled \$782 million, down from \$2.25 billion in FY2021. **Figure 5** shows USACE funding from FY2012 to FY2022 for individual studies and projects categorized by the amount Congress provided for (1) studies and projects as requested by the President's budget request, (2) additional funding for USACE to allocate in a work plan, and (3) CPF/CDS items.

²⁰ For continuing authorities program (CAP) funding, Congress provided an overall amount for each CAP. Any CPF/CDS projects under CAPs were then designated an allocation out of the total provided for the CAP. For more information on CAPs, see CRS In Focus IF11106, *Army Corps of Engineers: Continuing Authorities Programs*, by Anna E. Normand.

Figure 5. USACE Annual Appropriations for Individual Studies and Projects, FY2012-FY2022

(\$ in billions, nominal)



Source: CRS, using conference reports for enacted appropriations for FY2012 and FY2014-FY2022. The FY2013 amount is a CRS estimate based on data in USACE, “Civil Works, FY2013 Work Plan,” 2013.

Notes: Funding for Continuing Authorities Programs (CAPs) were not included in this analysis. Amounts shown do not include supplemental appropriations.

New Starts

USACE studies and construction projects selected to receive funding for the first time are referred to as *new starts*. Generally, the amount of existing authorizations and the rate of new study and construction authorizations exceed the rate of funding new study and construction projects. Budget requests from various Administrations have included requests for new studies or new construction projects, but some have not included any new starts (e.g., FY2018 and FY2019 budget requests). From FY2014 through FY2021, Congress specified in each annual appropriations bill the number of new studies and construction projects that USACE could allocate using additional funding in a work plan. For example, Congress directed USACE to use FY2020 annual appropriations to initiate a maximum of six new studies and six new construction projects.²¹ Conversely, with FY2022 annual appropriations, Congress recommended 18 new studies and 4 new construction projects in the explanatory statement accompanying P.L. 117-103,

²¹ In the FY2020 explanatory statement, Congress provided direction for the type of studies and construction projects to fund as new starts. For studies, Congress directed one multipurpose watershed study to address coastal resiliency, one for environmental restoration, one for flood and storm damage reduction, one for either flood and storm damage reduction or environmental restoration, and two for navigation. For construction, Congress directed two for navigation and two for environmental restoration, including the one new construction start for an Everglades project that the Administration requested in an amendment to its budget request. The other two new construction starts could be flood and storm damage reduction, environmental restoration, or multipurpose projects. Although Congress allowed USACE to initiate two new environmental infrastructure assistance activities using FY2020 appropriations, the agency chose not to fund any new environmental infrastructure starts in that fiscal year.

which included new starts requested by the Administration and CPF/CDS requests.²² In the explanatory statement, USACE was instructed not to fund additional new starts with additional funding, as was the practice in previous fiscal years.

Agency Work Plan

Since FY2012, Congress has directed USACE to produce an annual work plan describing how additional funds are to be allocated at the project level. For example, in FY2022, the explanatory statement accompanying the Consolidated Appropriations Act, 2022 (P.L. 117-103), called for USACE, within 60 days after enactment of the appropriations bill, to issue a work plan that includes the specific amount of additional funding to be allocated to each project.²³ The Administration develops the work plan, which typically consists of tables that list the projects, the amount of additional funding that each project is to receive, and a one- or two-sentence description of what USACE plans to accomplish with the funds for the project.²⁴ For projects not in the budget justifications that accompanied the President's budget request, the information included in the work plan may be the extent of the Administration's public explanation of the project-level work to be accomplished during a fiscal year.²⁵ Following transmission of the work plan to Congress, annual appropriations may be analyzed across business lines as shown in **Figure 6**.

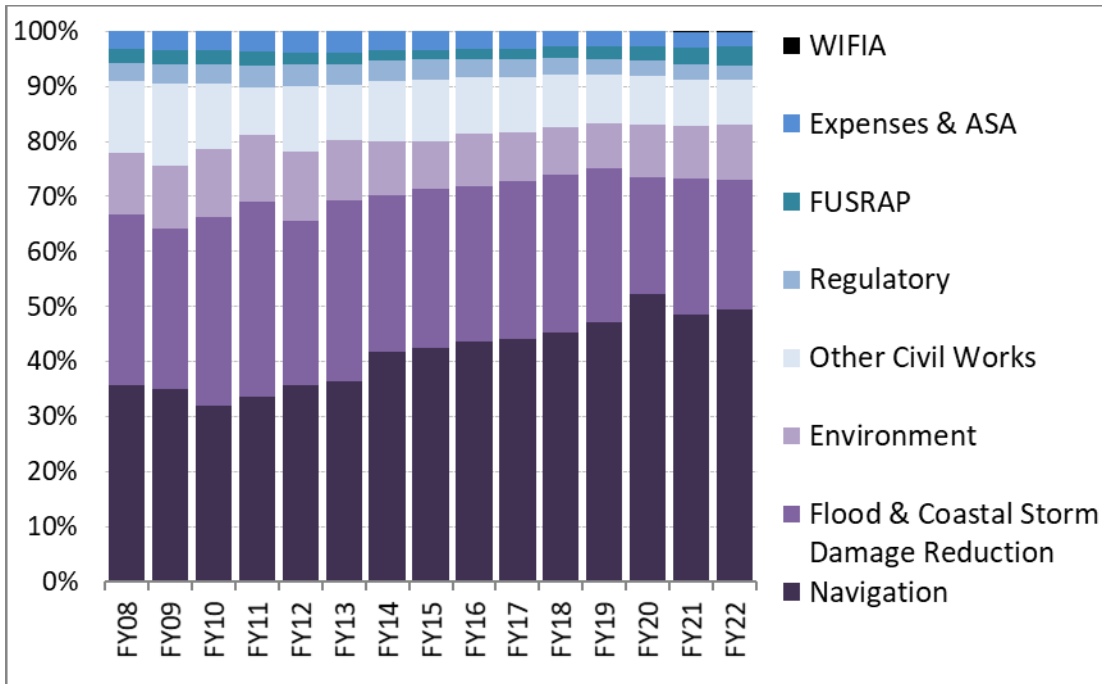
²² In USACE supplemental appropriations acts, unlike in annual appropriations, Congress often does not limit the initiation of new USACE studies and construction projects. For example, USACE utilized IJA funds to start 7 new studies and 31 new construction projects. Information provided to CRS by USACE on July 12, 2022.

²³ Explanatory statement accompanying the Consolidated Appropriations Act, 2022, *Congressional Record*, vol. 168, no. 42, book III (March 9, 2022), pp. H2185, at <https://www.congress.gov/117/crec/2022/03/09/168/42/CREC-2022-03-09-bk3.pdf>.

²⁴ Three executive branch entities typically develop the work plan: USACE, Assistant Secretary of the Army (Civil Works), and the Office of Management and Budget.

²⁵ USACE typically provides no details in the work plan identifying which CAP projects are funded by appropriations.

Figure 6. Percent of USACE Annual Appropriations by Business Line, FY2008-FY2022



Source: CRS, using annual account and budget information from CRS correspondence with USACE.

Notes: WIFIA = Water Infrastructure Finance and Innovation Act; ASA = Assistant Secretary of the Army (Civil Works); FUSRAP = Formerly Utilized Sites Remedial Action Program. “Environment” includes ecosystem restoration and environmental stewardship. “Other Civil Works” includes business lines such as water supply, hydropower, recreation, and emergency management. “Other Civil Works” also includes environmental infrastructure, although USACE does not consider environmental infrastructure as a business line. Amounts shown do not include supplemental appropriations.

Appendix A. USACE Business Line/Account Crosswalk

Congress appropriates funding to the U.S. Army Corps of Engineers (USACE) for its civil works activities at the account level (e.g., Investigation, Construction, and Operation and Maintenance [O&M]). **Table 1** provides a description of each account. Activities funded in these accounts are categorized by *business lines* based on the type of activities. Whereas some business line activities (e.g., navigation, flood damage reduction, restoration, recreation) are spread across accounts (e.g., Investigations, Construction, O&M), other business line activities are exclusive to one account with the same name (e.g., Formerly Utilized Sites Remedial Action Program, regulatory, expenses). Along with the President’s budget request, USACE publishes a *press book* that identifies in a crosswalk how the President’s requests for various accounts are distributed across the agency’s business lines. For example, **Figure A-1** shows the crosswalk for the FY2022 enacted annual appropriations; the columns are the accounts, and the rows are the business lines. Following enactment of appropriations and work plan development, USACE typically also calculates the level of funding for each business line.

Figure A-I. FY2022 Enacted Annual Appropriations Business Line/Account Crosswalk

FY 2022 Enacted Business Line/Account Cross-Walk (\$ Millions)														
<i>Business Lines/Funding Categories: 1/</i>														
	I	C	O&M 2/	MR&T				FUSRAP	REG	FCCE	E	WIFIA	ASA (CW)	TOTAL
				I	C	O&M	TOTAL MRT							
Flood and Coastal Storm Damage	86	780	837	12	78	176	266							1,969
Coastal	37	106	27		19									170
Inland	49	674	810	12	59	176	247							1,780
Navigation	28	976	3,088		2	38	40							4,132
Coastal	13	773	2,043			10	10							2,839
Inland	15	203	1,045		2	28	30							1,293
Hydropower		5	188											193
Aquatic Ecosystem Restoration	29	632	40	1	0		1							702
Environmental Stewardship			117			5	5							122
FUSRAP								300						300
Environmental Infrastructure		100												100
Recreation		0	288		3	18	21							309
Water Supply	0		6		37		37							43
Regulatory									212					212
Emergency Management			6							35				41
Expenses											208			208
WIFIA												7		7
Office of the Assistant Secretary of the Army for Civil Works													5	5
TOTAL	143	2,493	4,570	13	120	237	370	300	212	35	208	7	5	8,343

1/ "Items Not Listed Under States" are not authorized with a specific business line, costs are distributed by business line in accordance with outputs, where applicable, or shared
2/ O&M includes multi-purpose project costs that are not specific to any one business line; those costs are assigned to the commercial navigation or flood and storm damage reduction,
I = Investigations; C= Construction; O&M = Operation and Maintenance; FUSRAP = Formerly Utilized Sites Remedial Action Program; FCCE = Flood Control and Coastal Emergencies; REG= Regulatory; E = Expenses; MR&T = Flood Control, Mississippi River and Tributaries; ASA(CW) = Assistant Secretary of the Army for Civil Works

Source: USACE provided CRS the FY2022 Enacted Annual Appropriations Business Line/Account Crosswalk on June 13, 2022.

Appendix B. Additional Funding Categories and Amounts

Since the 112th Congress, Congress has provided additional funding for specific categories of work within some U.S. Army Corps of Engineers (USACE) budget accounts (e.g., Investigations, Construction, Operation and Maintenance, Mississippi River and Tributaries). **Table B-1** shows the additional funding Congress provided in FY2020-FY2022 for various categories of USACE activities across four budget accounts. Congress directed USACE to produce a work plan no later than 60 days after enactment of the appropriations acts that allocated these additional funds to projects meeting the criteria of the categories (e.g., coastal and deep draft navigation) and any other direction provided in the explanatory statement or conference report. Congress did not fund every category shown in **Table B-1** in each of the three fiscal years.

Table B-1. Additional Funding Categories and Amounts

(\$ in millions, nominal)

Account	Category	FY2020	FY2021	FY2022
Unspecified				
Investigations	Unspecified	—	—	7.0
Navigation				
Investigations	Unspecified Navigation	7.0	8.0	—
Investigations	Coastal and Deep Draft	6.0	6.0	—
Investigations	Inland	9.8	8.0	—
Construction	Unspecified Navigation	377.9	390.0	89.3
Construction	Inland Waterways Trust Fund Revenues	75.6	113.0	—
Construction	Regional Dredge Demonstration Program	377.7	—	—
MR&T	Dredging	5.0	5.0	5.0
Operation and Maintenance	Unspecified Navigation	40.2	40.2	21.0
Operation and Maintenance	Deep-Draft Harbor and Channel	532.5	580.0	344.6
Operation and Maintenance	Donor and Energy Transfer Ports	50.0	50.0	50.0
Operation and Maintenance	Inland Waterways	55.0	60.0	34.6
Operation and Maintenance	Small, Remote, or Subsistence Navigation	65.0	65.0	45.0
Flood and Storm Damage Reduction				
Investigations	Unspecified Flood and Storm Damage Reduction	6.0	10.0	—
Investigations	Flood Control	4.0	4.0	—
Investigations	Shore Protection	4.0	5.0	—
Construction	Unspecified Flood and Storm Damage Reduction	150.0	154.0	25.5
Construction	Flood Control	170.0	174.0	17.8
Construction	Shore Protection	50.2	50.2	19.8

MR&T	Unspecified Flood and Storm Damage Reduction	105.1	110.1	26.5
Other Authorized Project Purposes				
Investigations	Unspecified	6.0	6.0	—
Investigations	Environmental Restoration or Compliance	17.6	17.0	—
Construction	Unspecified	85.0	75.0	15.8
Construction	Environmental Restoration or Compliance	100.0	110.0	29.3
Construction	Environmental Infrastructure	100.0	100.0	13.0
MR&T	Unspecified	50.0	50.0	9.9
Operation and Maintenance	Unspecified	85.0	60.0	28.0

Source: Category and amounts are based on data from explanatory statements for enacted appropriations.

Notes: MR&T = Mississippi River and Tributaries. The explanatory statements provide some further direction on use of additional funds (e.g., for additional construction funding in FY2020, USACE was to allocate not less than \$40.6 million to projects with riverfront development components).

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