



APPROPRIATIONS PRIMER:
ANNUAL APPROPRIATIONS ACTS
AND CONTINUING RESOLUTIONS

January 2026

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Executive Summary

Annual appropriations acts are Congress's primary tool for exercising its constitutional “power of the purse.” Each year, Congress’s goal is to pass 12 such laws to fund the government. Each act funds a distinct set of federal agencies and restricts how they use appropriated funding, often down to the level of specific programs and activities. Through these laws, Congress sets the federal government's fiscal priorities and oversees executive branch spending.

Congress uses two additional types of appropriations when it cannot reach agreement with the President on annual appropriations acts. *Short-term continuing resolutions* provide temporary funding while Congress finalizes negotiations over new annual appropriations acts. These laws preserve Congress’s constitutional spending powers by imposing strict restrictions on agency spending. When Congress and the President cannot agree on annual appropriations, Congress can use a *full-year continuing resolution* to fund agencies for the remainder of the fiscal year. Unlike short-term CRs, full-year CRs can transfer spending discretion to the executive branch.

This analysis explains how Congress’s traditional use of annual appropriations acts and continuing resolutions affect the balance of spending power between Congress and the executive branch. A separate [Co-Equal analysis](#) examines the full-year CR for fiscal year 2025 (FY25), which broke new ground in the amount of spending power it transferred to the executive branch.

Annual Appropriations

Annual appropriations acts (also known as *regular appropriations*) have three features that enable Congress to control and oversee executive branch spending. First, they impose detailed statutory constraints on agency spending. In fiscal year 2024 (FY24), the 12 acts provided \$1.6 trillion in combined funding while specifying how, when, and for what purposes agencies can spend the appropriated funds – often at the level of individual projects.¹ Second, Congress pairs these statutory constraints with *report directives* in committee reports that agencies have historically given significant weight and that are sometimes codified by reference in the statutory language. Third, the acts expire annually, requiring the President and the executive branch to return to Congress for additional funding. This creates overlapping cycles of appropriation and oversight: agencies must justify their past spending and new budget requests, while Congress monitors agencies decisions and develops next year’s appropriations.²

Content and Structure

Annual appropriations acts specify the level of funding that should be withdrawn from the Treasury to support federal agencies and how the funds should be spent by the agencies. The Congressional Budget Act calls these appropriated funding levels the agencies’ “budget authority,” which agencies convert into obligations by entering into contracts, hiring employees, or making other financial commitments consistent with the appropriation’s purpose.³ The Impoundment Control Act prohibits the executive branch from rescinding agency budget authority without statutory authorization and allows temporary deferrals of agency obligations for only a narrow set of reasons.⁴ When agency obligations come due, payments are made by the Treasury Department, which results in the *outlay* of federal funds.

Unlike other laws, appropriations bills are not organized as numbered sections and subsections. Instead, each appropriation appears in an unnumbered paragraph with four components that work together to appropriate and control funds.⁵

Each paragraph begins with an *account heading* that names the appropriation’s *account*, which usually includes multiple programs and activities.⁶ Sometimes Congress provides a single

¹ CBO, *Consolidated Appropriations Act, 2024* (March 5, 2024) ([https://www.cbo.gov/system/files/2024-03/Consolidated Appropriations Act 2024.pdf](https://www.cbo.gov/system/files/2024-03/Consolidated_Appropriations_Act_2024.pdf)); CBO, *Further Consolidated Appropriations Act, 2024* (March 21, 2024) (<https://www.cbo.gov/publication/60129>).

² The same cycle applies to the federal judiciary, independent agencies, and legislative branch agencies.

³ 2 U.S.C. § 622(2) ([https://uscode.house.gov/view.xhtml?req=\(title:2%20section:622%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:2%20section:622%20edition:prelim))).

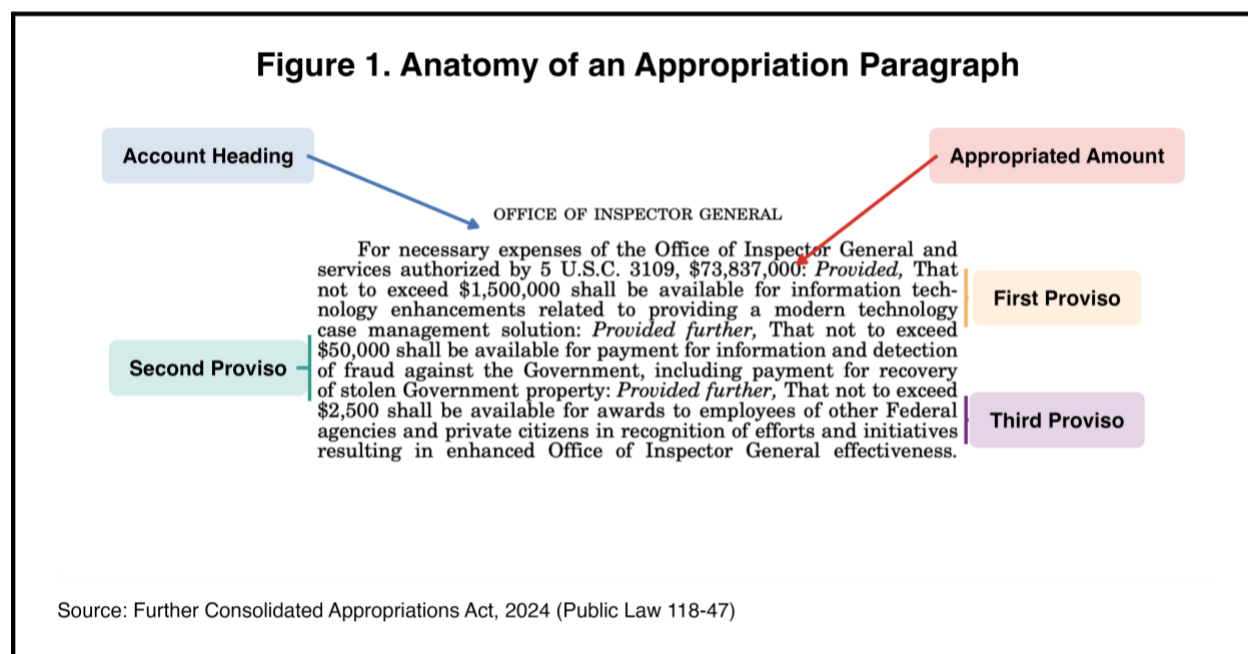
⁴ 2 U.S.C. § 681-688 (<https://uscode.house.gov/view.xhtml?path=/prelim@title2/chapter17B&edition=prelim>).

⁵ See, Congressional Research Service, *Introduction to Budget Authority* (May 13, 2022) (<https://www.congress.gov/crs-product/IF12105>).

⁶ Each account is comprised of multiple programs, projects, and activities (PPAs). Agencies and the Appropriations Committees negotiate the level of detail for each account’s PPAs. See, U.S. Government Accountability Office, A

account for an entire program, such as the Supplemental Nutrition Assistance Program (SNAP) or the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).⁷ Other times, an account will fund multiple programs, like the Department of Agriculture’s “Child Nutrition” account, which covers both the National School Lunch and the National School Breakfast programs.⁸ In some cases, Congress will have separate accounts for different elements of the same program.⁹

The first sentence of each paragraph provides the account’s *lump-sum appropriation* – the total dollar amount of the appropriation for all programs within the account. Additional sentences, called *provisos*, subdivide and restrict how agencies allocate that lump sum. Provisos may direct specific amounts to particular programs or projects, or they may prohibit funding for certain activities. **Figure 1** illustrates these features using a paragraph from the General Services Administration’s FY24 annual appropriations act.¹⁰



Glossary of Terms Used in the Federal Budget Process, page 80 (September 2005)

(<https://www.gao.gov/assets/gao-05-734sp.pdf>).

⁷ U.S. Congress, *Consolidated Appropriations Act, 2024*, 138 Stat. 92-94 (Public Law 118-42)

(<https://www.congress.gov/118/plaws/publ42/PLAW-118publ42.pdf>).

⁸ *Id.*

⁹ National Academy of Sciences, *Evaluation of PEPFAR: PEPFAR Organization and Implementation*, Figure 3-1 (2013) (<https://www.ncbi.nlm.nih.gov/books/NBK207009/>).

¹⁰ U.S. Congress, *Further Consolidated Appropriations Act, 2024*, 138 Stat. 554 (Public Law 118-47)

(<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>).

Annual appropriations acts control spending in three ways.

First, Congress controls *amounts*. Most appropriations specify a definite dollar amount of funding that should be provided from the U.S. Treasury to an agency. In the example in Figure 1, this is “\$73,837,000.” Two laws make this amount a ceiling and a floor. Under the Antideficiency Act, agencies cannot spend more than their appropriation.¹¹ And under the Impoundment Control Act, the executive branch cannot withhold or delay the expenditure of appropriated funds, subject to narrow exceptions discussed in a separate Co-Equal analysis.¹² Together, these laws require agencies to spend what Congress appropriates.

Second, Congress controls the *purpose* of each appropriation. The first sentence of the appropriation in **Figure 1** specifies that the appropriation can only be used for the office’s “necessary expenses” and additional services authorized by law. The Inspector General cannot spend these funds on other purposes.¹³ The next three provisos set aside specific amounts from the office’s lump-sum appropriation for designated purposes.

Third, Congress controls *timing* – when an agency can spend the appropriated funds. This is known as the appropriation’s *availability* or *duration*. Each annual appropriations act specifies that its funds are available for a single fiscal year unless the text of an appropriation provides a different period of availability. The appropriation in **Figure 1** contains no such language, so the funding expires at the end of the fiscal year (September 30). Under the Antideficiency and Impoundment Control Acts, agencies must obligate time-limited appropriations when they are available and cannot withhold funds without violating federal law.¹⁴

Together, these controls over amounts, purposes, and timing constrain the executive branch’s discretion and ensure agencies spend the appropriations as Congress intended.

Congress occasionally loosens these controls by providing *indefinite* amounts or durations. For example, the appropriation for Supreme Court Justices’ salaries does not specify a dollar

¹¹ U.S. Government Accountability Office, *Antideficiency Act* (<https://www.gao.gov/legal/appropriations-law/resources>).

¹² U.S. Government Accountability Office, *Impoundment Control Act* (<https://www.gao.gov/legal/appropriations-law/impoundment-control-act>); Co-Equal, *Congress’s Power of the Purse* (July 2025) (https://cdn.prod.website-files.com/5cd036eb776bf651fcf12ee9/693f6a3fcf87b0d361849cca_Congress%E2%80%99Power%20of%20the%20Purse.pdf).

¹³ 31 U.S.C § 1301(a) (<https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title31-section1301&num=0&edition=prelim>).

¹⁴ See, Co-Equal, *Congress’s Power of the Purse* (July 2025) (https://cdn.prod.website-files.com/5cd036eb776bf651fcf12ee9/693f6a3fcf87b0d361849cca_Congress’PowerofthePurse.pdf); *The Apportionment Process: Its Uses and Abuses* (July 2025) (https://cdn.prod.website-files.com/5cd036eb776bf651fcf12ee9/695eb9ec76e13c1f68d41848_TheApportionmentProcess-ItsUsesandAbuses.pdf).

amount. Instead, Congress appropriates “such sums as may be necessary,” and a separate statutory formula determines the Justices’ salaries.¹⁵ Similarly, some appropriations remain “available until expended,” meaning agencies can spend the funds until they are exhausted.¹⁶

Beyond provisos that control individual appropriations, annual appropriations acts include *administrative provisions* that impose additional terms and conditions across multiple accounts, entire agencies, all appropriations in an act, or the entire government.¹⁷ These provisions are typically grouped together in a *General Provisions* title at the end of each act. For example, the provision in **Figure 2** prohibits using any appropriation in the FY24 Financial Services and General Government Appropriations Act from being used to purchase business or first-class airline tickets.¹⁸

Figure 2. Administrative Provision that Limits Funding Across Multiple Accounts

SEC. 628. None of the funds made available by this Act may be used for first-class or business-class travel by the employees of executive branch agencies funded by this Act in contravention of sections 301–10.122 through 301–10.125 of title 41, Code of Federal Regulations.

Source: Further Consolidated Appropriations Act, 2024 (Public Law 118-47)

¹⁵ U.S. Congress, *Further Consolidated Appropriations Act, 2024*, 138 Stat. 538 (Public Law 118-47) (<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>) (Supreme Court salaries);

28 U.S.C. § 461 (<https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title28-section461&num=0&edition=prelim>) (statutory formula).

¹⁶ U.S. Congress, *Further Consolidated Appropriations Act, 2024*, 138 Stat. 532 (Public Law 118-47) (<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>).

¹⁷ The Financial Services and General Government (FSGG) Appropriations Act typically includes a dedicated title containing general provisions that apply government-wide, extending administrative requirements, restrictions, and directives to all federal agencies and departments, regardless of whether they are directly funded by the FSGG Act. See, U.S. Congress, *Further Consolidated Appropriations Act, 2024*, Division B, Title VII (Public Law 118-47) (<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>).

¹⁸ U.S. Congress, *Further Consolidated Appropriations Act, 2024*, 138 Stat 571 (Public Law 118-47) (<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>).

Committee Directives

The Appropriations Committees also use *committee directives* to control agency spending decisions. In FY24, the committees issued approximately 16,800 such directives – instructing agencies how they should allocate funds, earmarking funds to specific projects, communicating congressional spending priorities, requesting briefings and reports, and signaling the Appropriations Committees’ approval or disapproval of past spending decisions.¹⁹

These directives are included in two types of documents. In each chamber, the Appropriations Committees produce reports that include directives for the 12 annual appropriations bills. After the House and Senate negotiate the final bill language, the committees produce a *joint explanatory statement* that accompanies the final appropriations acts. This statement incorporates directives from earlier committee reports and adds any new directives developed during final negotiations.²⁰

Committee directives are legally binding when appropriation acts incorporate specific directives by reference, as is discussed below. When they are not codified by reference in the statutory text, the committee directives can carry great weight but are not legally binding. Agencies comply with directives not because courts can enforce them, but because the Appropriations Committees control their future funding. Agencies that disregard directives risk reduced funding, more restrictive statutory provisos, and heightened oversight scrutiny in future appropriations cycles.

The use of nonbinding directives can create valuable flexibility. Agencies can negotiate with the Appropriations Committees about implementation, and the committees can adjust their expectations as circumstances change during the fiscal year – without passing new legislation.

¹⁹ This count of committee directives is based on Co-Equal’s analysis of the committee reports (approximately 7,800 directives), joint explanatory statements (approximately 890 directives), and project-level earmarks (8,098) that accompanied the FY24 annual appropriations acts. Earmark data is compiled by the U.S. House Committee on Appropriations, *FY2024 Community Project Funding* (<https://appropriations.house.gov/fiscal-year-2024-community-project-funding>); U.S. Government Accountability Office, *Tracking the Funds: Specific Fiscal Year 2024 Provisions for Federal Agencies* (November 21, 2024) (<https://www.gao.gov/products/gao-25-107549>). See appendix for details on methodology. For additional background information on report language, see Congressional Research Service, *Appropriations Report Language: Overview of Development and Components* (March 22, 2023) (<https://www.congress.gov/crs-product/R44124>).

²⁰ Congress frequently combines multiple annual appropriations bills into omnibus legislation, which often bypass formal conference committees. In these cases, explanatory statements from the House and Senate Appropriations Committees function as conference report equivalents. These statements, published in the Congressional Record, detail funding allocations, explain adjustments and rescissions, and direct agencies on implementation. See, Congressional Research Service, *Omnibus Appropriations Acts: Overview of Recent Practices* (January 14, 2016) (<https://www.congress.gov/crs-product/RL32473>); Congressional Research Service, *Changes in the House of Representatives’ Initial Consideration of Regular Appropriations Measures, 113th-116th Congresses* (July 15, 2021) (https://www.congress.gov/crs_external_products/R/PDF/R46841/R46841.3.pdf).

This dynamic concentrates oversight authority in the Appropriations Committees, reinforcing their institutional influence over spending decisions.

Committee directives also help the Appropriations Committees translate congressional spending priorities into a coherent set of instructions to agencies. The committees solicit and evaluate spending requests from rank-and-file members, and translate approved requests into statutory provisos or committee directives.²¹ This system expands the Appropriations Committees' capacity to incorporate members' spending requests without making appropriations acts unmanageably complex.

Allocation Directives

One of the most consequential types of committee directives are *allocation directives* that specify how the Appropriations Committees expect agencies to allocate lump-sum appropriations across programs and projects. The DOD's FY24 weapons testing and development appropriations illustrate this category. **Figure 3** shows the statutory text of these appropriations on a single page. Together, they total \$148 billion – 18% of all defense spending and 9% of all discretionary spending in FY24.²²

²¹ U.S. House Committee on Appropriations, *FY26 Guidance Overview* (2025) (<https://appropriations.house.gov/fy26-member-requests/fy26-guidance-overview>); U.S. Senate Committee on Appropriations, *FY 2026 Appropriations Requests General Guidance* (2025) (https://www.appropriations.senate.gov/imo/media/doc/fy2026_appropriations_requests_general_guidance.pdf)

²² U.S. Congress, *Further Consolidated Appropriations Act, 2024*, 138 Stat. 478 (Public Law 118-47) (<https://www.congress.gov/118/plaws/publ47/PLAW-118publ47.pdf>). To calculate these percentages, the Department of Defense's FY24 research, development, test, and evaluation budget authority was divided by DOD's FY24 non-emergency discretionary budget authority (18%) and total FY24 non-emergency budget authority for all agencies (9%). See, Congressional Budget Office, *Consolidated Appropriations Act, 2024* (March 5, 2024) ([https://www.cbo.gov/system/files/2024-03/Consolidated Appropriations Act 2024.pdf](https://www.cbo.gov/system/files/2024-03/Consolidated_Appropriations_Act_2024.pdf)); Congressional Budget Office, *Further Consolidated Appropriations Act* (March 21, 2024) (https://www.cbo.gov/system/files/2024-03/FCAA_2024-Divs_A-G.pdf).

**Figure 3. FY24 Department of Defense
Research, Development, Test, and Evaluation Appropriations**

TITLE IV

RESEARCH, DEVELOPMENT, TEST AND EVALUATION

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$17,115,037,000, to remain available for obligation until September 30, 2025.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$27,964,807,000, to remain available for obligation until September 30, 2025: *Provided*, That funds appropriated in this paragraph which are available for the V-22 may be used to meet unique operational requirements of the Special Operations Forces.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$47,340,416,000, to remain available for obligation until September 30, 2025.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$18,669,844,000, to remain available until September 30, 2025.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, development, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, \$36,892,886,000, to remain available for obligation until September 30, 2025.

OPERATIONAL TEST AND EVALUATION, DEFENSE

For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, \$337,489,000, to remain available for obligation until September 30, 2025.

Source: Further Consolidated Appropriations Act, 2024 (Public Law 118-47)

Rather than legislative provisos, the Appropriations Committees use nonstatutory tables to direct DOD's allocation of these funds to specific weapons programs. **Figure 4** shows one page of the allocation tables for the U.S. Army's \$17.1 billion weapons testing appropriation; the full

set of instructions for the Army fills 67 pages.²³ In FY24, committee reports contained approximately 400 allocation tables.²⁴

**Figure 4. FY24 Joint Explanatory Statement Allocation Table
for U.S. Army Weapons Research and Development**

March 22, 2024

CONGRESSIONAL RECORD—HOUSE

H1647

R-1	Budget Request	Final Bill
11 SOLDIER LETHALITY TECHNOLOGY	104,470	210,770
Program increase - future force requirements experimentation - advanced dynamic spectrum reconnaissance		10,000
Program increase - HEROES		5,000
Program increase - material development for personal protection systems		5,000
Program increase - nanolayered polymer optics		5,000
Program increase - Pathfinder Air Assault		10,000
Program increase - Pathfinder Airborne		8,000
Program increase - Pathfinder multidomain operations ready ranger initiative		10,000
Program increase - academic accelerator program		17,000
Program increase - advanced textiles and shelters		6,000
Program increase - digital night vision technology		8,800
Program increase - enhanced ballistic protective eyewear		1,000
Program increase - enhanced soldier ballistic protection		2,000
Program increase - Pathfinder adaptive experimentation force		3,000
Program increase - Pathfinder arctic warfare		5,000
Program increase - Perovskite-based energy generation		2,500
Program increase - sustainability of soldier-borne equipment through synthetic biology		2,500
Program increase - wafer-level vacuum packaging		5,500
12 GROUND TECHNOLOGY	60,005	269,505
Program increase - additive manufacturing for weapons and armaments components		5,000
Program increase - advanced ceramic technologies		5,000
Program increase - autonomous digital design		6,000
Program increase - carbon nanomaterials as functional additives		10,000
Program increase - coastal hydraulics laboratory project		4,000
Program increase - environmental quality enhanced coatings		5,000
Program increase - extreme battery technology		10,000
Program increase - flexible hybrid electronics		10,000
Program increase - high performance polymer composites		3,500
Program increase - integrity of transparent armor		5,000
Program increase - pavement preservation		3,500
Program increase - quadruped unmanned ground vehicles		4,000
Program increase - rapid advanced deposition		15,000
Program increase - rapid ultra-lightweight infrastructure manufacturing		6,000
Program increase - stainless steel applications for defense use		10,000
Program increase - artificial intelligence framework for adaptive polymer composites		5,000
Program increase - autonomous rough terrain container handler		3,000
Program increase - ceramic materials for extreme environments		3,000
Program increase - critical hybrid advanced materials processing		5,000
Program increase - convergent manufacturing for microfactories		2,000
Program increase - defense resiliency against extreme cold weather		8,000
Program increase - electrolyzer technology		3,500
Program increase - forecasting development of arctic maritime and permafrost conditions		2,000
Program increase - high temperature alloy powders		10,000
Program increase - materials technology for rare earth elements		10,000
Program increase - metal forging innovation		5,000
Program increase - mine and improvised explosive device detection research		2,000
Program increase - novel material solutions in austere operating environments		10,000
Program increase - PFAS predictive modeling		5,000
Program increase - polar proving ground		10,000
Program increase - predictive development of water-related hazards		6,000
Program increase - protective coatings		10,000
Program increase - research for hydrogen energy from galvanic aluminum		5,000
Program increase - scaling of lightweight metallurgical development		1,500
Program increase - verified inherent control		1,500

Source: Congressional Record - House, March 22, 2024

²³ U.S. House of Representatives, *Congressional Record Volume 170, No. 51, Book II*, page H1647 (shown), pages H1645-H1712 (full tables) (March 22, 2024) (<https://www.congress.gov/118/crec/2024/03/22/170/51/CREC-2024-03-22-bk2.pdf>).

²⁴ This count is based on Co-Equal's analysis of FY24 committee reports, and excludes tables with earmarks, discussed below. See methodological appendix for more information.

Congress can give allocation directives full legal force by incorporating them into appropriations acts through statutory reference. When an act's statutory text explicitly refers to specific directives, tables, or instructions in a committee report, those directives become legally binding and enforceable. **Figure 5** shows an incorporation of directives from the Army Corps of Engineers' FY24 appropriation.²⁵

**Figure 5. FY24 Army Corps of Engineers
Directive Incorporation by Statutory Reference**

SEC. 102. The Secretary shall allocate funds made available in this Act solely in accordance with the provisions of this Act and in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act).

Source: Consolidated Appropriations Act, 2024 (Public Law 118-42)

Figure 6 shows the beginning of the tables that allocate the Corps' civil construction appropriation to specific projects.²⁶

²⁵ U.S. Congress, *Consolidated Appropriations Act, 2024*, 138 Stat. 187 (Public Law 118-42) (<https://www.congress.gov/118/plaws/publ42/PLAW-118publ42.pdf>).

²⁶ U.S. Senate, *Congressional Record Volume 170, No. 39*, page S1531 (March 5, 2024) (<https://www.congress.gov/118/crec/2024/03/05/170/39/CREC-2024-03-05-senate.pdf>).

**Figure 6. FY24 Joint Explanatory Statement Allocation Table
for Army Corps of Engineers Civil Construction**

<i>March 5, 2024</i>	CONGRESSIONAL RECORD—SENATE	S1531
	CORPS OF ENGINEERS - CONSTRUCTION (AMOUNTS IN THOUSANDS)	
	BUDGET REQUEST	FINAL BILL
ARIZONA		
WESTERN RURAL WATER, AZ, NV, MT, ID, NM, UT & WY (ARIZONA ENVIRONMENTAL INFRASTRUCTURE, AZ)	---	100
WESTERN RURAL WATER, AZ, NV, MT, ID, NM, UT & WY (ARIZONA ENVIRONMENTAL INFRASTRUCTURE, AZ - CAIDD DROUGHT RESILIENCY WATER AUGMENTATION PROGRAM)	---	1,823
WESTERN RURAL WATER, AZ, NV, MT, ID, NM, UT & WY (ARIZONA ENVIRONMENTAL INFRASTRUCTURE, AZ - CITY OF TEMPE)	---	1,890
WESTERN RURAL WATER—AZ, NV, MT, ID, NM, UT & WY (ARIZONA ENVIRONMENTAL INFRASTRUCTURE, AZ - CITY OF WINSLOW)	---	2,500
WESTERN RURAL WATER—AZ, NV, MT, ID, NM, UT & WY (ARIZONA ENVIRONMENTAL INFRASTRUCTURE, AZ - NMIDD TREATED EFFLUENT CONVEYANCE & STORAGE)	---	1,500

Source: Joint Explanatory Statement, Consolidated Appropriations Act, 2024

The majority of incorporated directives are *earmarks* – also known as *Community Project Funding* in the House and *Congressionally Directed Spending* in the Senate – that direct appropriations to specific projects requested by individual members.²⁷ Members submit earmark requests for select programs, the Appropriations Committees evaluate these requests, and approved earmarks appear in tables in committee reports and explanatory statements.²⁸

²⁷ U.S. Government Accountability Office, *Tracking the Funds – Community Project Funding and Congressionally Directed Spending* (October 24, 2023) (<https://www.gao.gov/blog/tracking-funds-community-project-funding-and-congressionally-directed-spending>).

²⁸ U.S. House Committee on Appropriations, *FY26 Guidance Overview* (2025) (<https://appropriations.house.gov/fy26-member-requests/fy26-guidance-overview>); U.S. Senate Committee on Appropriations, *FY 2026 Appropriations Requests General Guidance* (2025) (https://www.appropriations.senate.gov/imo/media/doc/fy2026_appropriations_requests_general_guidance.pdf)

Figure 7 shows an excerpt of the FY24 Department of Transportation earmark tables directing funding for the Grants-in-Aid for Airports program to specific projects.²⁹

Figure 7. Congressional Earmarks for FY24 Grants-In-Aid for Airports Program								
Community Project Funding/Congressionally Directed Spending								
Agency	Account	Recipient	Project	State	Amount	Requestor(s)		Origination
						House	Senate	
Department of Transportation	Grants-in-Aid for Airports	Cullman Regional Airport (CMD)	Cullman Regional Airport (CMD) Apron Reconstruction	AL	4,177,000		Britt	S
Department of Transportation	Grants-in-Aid for Airports	Evergreen Regional/Middleton Field (GZH)	Evergreen Regional/Middleton Field (GZH) Runway, Taxiway, and Apron Improvements	AL	2,900,000		Britt	S
Department of Transportation	Grants-in-Aid for Airports	Montgomery Regional Airport (MGM)	Montgomery Regional Airport (MGM) Airfield Electrical System Reconstruction	AL	3,600,000		Britt	S
Department of Transportation	Grants-in-Aid for Airports	Texarkana Regional-Webb Field (TXK)	Runway Extension	AR	8,100,000	Westerman		H
Department of Transportation	Grants-in-Aid for Airports	Little Rock Airport (LIT)	Little Rock Airport (LIT) Terminal Canopy	AR	4,000,000		Boozman	S
Department of Transportation	Grants-in-Aid for Airports	City of Phoenix	PHX Terminal 3 Recirculation Roadway Improvements	AZ	960,000	Gallego		H
Department of Transportation	Grants-in-Aid for Airports	Prescott Regional Airport (PRC)	Land Acquisition Initiative for Prescott Regional Airport (PRC) Protection	AZ	3,000,000		Kelly, Sinema	S
Department of Transportation	Grants-in-Aid for Airports	City of Fresno	(FAT) Terminal Expansion	CA	1,466,279	Costa		H
Department of Transportation	Grants-in-Aid for Airports	San Diego County Regional Airport Authority	Electrical Infrastructure Improvements Project	CA	500,000	Peters	Padilla	H
Department of Transportation	Grants-in-Aid for Airports	Greeley-Weld County Airport Authority	Taxiway Bravo & Echo Complex	CO	850,000	Caraveo		H
Department of Transportation	Grants-in-Aid for Airports	Denver International Airport (DEN)	Denver International Airport Electrification Plan	CO	300,000	DeGette	Bennet, Hickenlooper	H

Source: Joint Explanatory Statement, Consolidated Appropriations Act, 2024

Figure 8 shows the statutory language that incorporated the earmarks from **Figure 7** by reference.³⁰ In FY24, Congress incorporated every earmark by statutory reference.³¹

²⁹ U.S. Senate, *Congressional Record – Volume 170, No. 39*, page S1880 (March 5, 2024) (<https://www.congress.gov/118/crec/2024/03/05/170/39/CREC-2024-03-05-senate.pdf>).

³⁰ U.S. Congress, *Consolidated Appropriations Act, 2024*, 138 Stat. 311 (Public Law 118-42) (<https://www.congress.gov/118/plaws/publ42/PLAW-118publ42.pdf>).

³¹ Based on Co-Equal's analysis of FY24 annual appropriations acts, committee reports, and joint explanatory statements. See methodology appendix for more information.

Figure 8. Statutory Incorporation of FY 2024 Grants-In-Aid for Airports Program Earmarks

GRANTS-IN-AID FOR AIRPORTS

For an additional amount for “Grants-In-Aid for Airports”, to enable the Secretary of Transportation to make grants for projects as authorized by subchapter 1 of chapter 471 and subchapter 1 of chapter 475 of title 49, United States Code, \$532,392,074, to remain available through September 30, 2026: *Provided*, That amounts made available under this heading shall be derived from the general fund, and such funds shall not be subject to apportionment formulas, special apportionment categories, or minimum percentages under chapter 471 of title 49, United States Code: *Provided further*, That of the sums appropriated under this heading—

(1) \$482,392,074 shall be made available for the purposes, and in amounts, specified for Community Project Funding/Congressionally Directed Spending in the table entitled “Community Project Funding/Congressionally Directed Spending” included in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That funds made available under this section shall not be subject to or considered under section 47115(j)(3)(B) of title 49, United States Code;

Source: Consolidated Appropriations Act, 2024 (Public Law 118-42)

Other Types of Directives

Not all committee directives allocate funds. *Priority directives* guide agency spending decisions within appropriations accounts by highlighting programs and projects within an account that the Appropriations Committees consider priorities.³² Unlike allocation directives or earmarks, priority directives do not specify specific dollar amounts.

³² For example, the committee report for the FY24 Department of Agriculture and Related Agencies Appropriations Act included this directive: “The Committee encourages ARS [Agriculture Research Service] to prioritize funding for pollinator research in areas pertaining to the breeding of honeybees with the goal of improving their resilience and resistance to pests, pathogens, and toxins to help mitigate the effects of disease and environmental changes that are causing significant colony losses at the local, national, and global scale.” See, U.S. House Committee on

Oversight directives hold agencies accountable to the Appropriations Committees. These directives can take various forms: requiring agencies to submit spending plans before obligating funds or providing feedback on whether agencies followed previous directives.

Notification directives specify conditions for when an agency should notify the Appropriations Committees before taking certain spending actions.³³

Across all these categories, directives vary in how much discretion they grant agencies. *Suggestive* directives use permissive language like “encourages,” “supports,” or “recommends.”³⁴ These express a clear congressional preference but give agencies latitude in how – or whether – to respond. *Prescriptive* directives use mandatory language such as “directs,” “instructs,” or “shall.”³⁵ The Appropriations Committees expect agencies to comply with prescriptive directives regardless of their substantive category.

Reading Annual Appropriations

To understand an annual appropriations act, it is necessary to read its statutory text alongside its committee report and joint explanatory statement. No single document shows the appropriations act’s full effect on an agency’s budget or Congress’s spending priorities. The statutory text sets binding fiscal limits on an agency’s overall budget and the amounts it may spend within each account. Committee directives specify how agencies should allocate funds within those limits. For decades, Congress has relied on both mechanisms working together to maintain oversight and control over executive branch spending.

Appropriations, *Report on Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Bill, 2024*, page 21 (H. Rpt. 118-124) (June 27, 2023) (<https://www.congress.gov/118/crpt/hrpt124/CRPT-118hrpt124.pdf>).

³³ These nonstatutory notification requirements are in addition to the statutory provisos and provisions in annual appropriations acts that establish notification requirements for agencies. *See, e.g.*, U.S. Congress, *Consolidated Appropriations Act, 2024*, section 107, 138 Stat. 32 (Public Law 118-42) (<https://www.congress.gov/118/plaws/publ42/PLAW-118publ42.pdf>)

³⁴ *E.g.*, “The [House Appropriations] Committee encourages the NPS [National Park Service] to prioritize funding under State and Local Assistance Programs to support the establishment of greenways, parks, trails, and other outdoor recreation facilities in honor of American veterans.” U.S. House Committee on Appropriations, *Report on Department of the Interior, Environment, and Related Agencies Appropriations Bill, 2024*, page 8 (H. Rpt. 118-155) (July 24, 2023) (<https://www.congress.gov/118/crpt/hrpt155/CRPT-118hrpt155.pdf>)

³⁵ *E.g.*, “The Secretary of Defense is directed to submit reports, on a quarterly basis, to the congressional defense committees not later than 30 days after the last day of each quarter of the fiscal year that detail commitment, obligation, and expenditure data by sub-activity group for Operation and Maintenance, Defense-Wide, Defense Security Cooperation Agency.” U.S. Senate Committee on Appropriations, *Department of Defense Appropriations Bill, 2024*, page 77 (S. Rpt. 118-81) (July 27, 2023) (<https://www.congress.gov/118/crpt/srpt81/CRPT-118srpt81.pdf>).

Short-Term Continuing Resolutions

Since 1977, Congress and the President have enacted all 12 appropriations acts before the end of the fiscal year only four times – most recently in 1996. In part, this pattern reflects the political difficulty and substantive complexity of setting funding priorities for the federal government. And in part, it reflects a structural tension: appropriations fund agencies for a fiscal year (October 1-September 30), but Congress develops appropriations on a calendar-year basis, typically leaving only 10 months to pass all 12 acts.

Without new appropriations, agencies must shut down most operations because the Antideficiency Act prohibits them from obligating funds without an appropriation or accepting voluntary services without statutory authorization. The law provides an exception for “emergencies involving the safety of human life or the protection of property,” which has been interpreted to allow for essential services to continue to be provided without pay.³⁶ With most of the federal government closed, shutdowns can cause significant disruptions and cost tens of billions of dollars.³⁷

Short-term continuing resolutions (CRs) solve this problem. Congress uses these laws to provide temporary funding – typically for days or weeks, but sometimes for months – while negotiating new annual appropriations acts with the President. Short-term CRs prevent shutdowns and preserve Congress’s negotiating leverage by strictly limiting executive branch spending decisions until Congress passes any remaining annual appropriations acts.

Modern short-term CRs follow a standard formula.³⁸ The first section will establish a funding level for each account, usually by referencing the prior year’s appropriations acts. Second, the CR also sets a duration that limits how long agencies may obligate funding. A funding rate for each account is calculated by multiplying the referenced funding level by the fraction of the fiscal year covered by the CR.³⁹ For example, if an account received \$100 million in the last fiscal

³⁶See, 31 U.S.C. § 1342

(<https://uscode.house.gov/view.xhtml?req=%28title:31%20section:1342%20edition:prelim%29%20OR%20%28granuleid:USC-prelim-title31-section1342%29&f=treesort&edition=prelim&num=0&jumpTo=true>); Congressional Research Service, *Federal Funding Gaps: A Brief Overview* (December 18, 2025) (<https://www.congress.gov/crs-product/RS20348>).

³⁷ Congressional Budget Office, *The Effects of the Partial Shutdown Ending in January 2019* (January 28, 2019) (<https://www.cbo.gov/publication/54937>).

³⁸ See, Congressional Research Service, *Continuing Resolutions: Overview of Components and Practices* (March 27, 2025) (<https://www.congress.gov/crs-product/R46595>).

³⁹ This is a general rule with some exceptions. See White House Office of Management and Budget, *Circular A-11, Section 123* (<https://www.whitehouse.gov/wp-content/uploads/2025/08/a11.pdf>).

year and Congress enacts a 30-day CR, the account would typically receive approximately \$8.2 million of funding (\$100 million multiplied by 30/365).⁴⁰

Short-term CRs include additional provisions that further limit the executive branch's spending discretion:

- *Manner and purpose restrictions.* Agencies are bound by the statutory text of the prior year's appropriations and may only spend the CR's appropriations "to the extent and in the manner that would be provided by the pertinent [previous year's] appropriations Act."⁴¹
- *"New start" prohibitions.* Agencies cannot "initiate or resume any project or activity" that was not funded in the previous year's appropriations. This blocks agencies from starting new projects (or resuming discontinued projects) without congressional approval.⁴²
- *Limitations on other activities.* CRs also require agencies to take the "most limited funding action" to maintain their operations.⁴³
- *Protection of final funding prerogatives.* Agencies cannot make funding decisions that "impinge on [Congress's] final funding prerogatives," such as awarding major grants or making commitments before Congress sets final funding levels.⁴⁴

Together, these restrictions serve a constitutional purpose – preserving Congress's ability to control spending through the final annual appropriations acts. Agencies receive sufficient funding to maintain their operations but cannot make decisions that would preempt Congress's authority to determine final appropriations decisions.

Short-term CRs also include specific exemptions from these baseline restrictions, known as *anomalies*. Congress and the executive branch negotiate these exemptions to address particular needs: new appropriations for specific programs, a higher appropriation or spending rate, or allowing agencies to start or continue projects that would otherwise be prohibited. For example, the first short-term CR in FY25 provided the Secret Service with a higher funding rate

⁴⁰ Congressional Research Service, *Continuing Resolutions: Overview of Components and Practices* (March 27, 2025) (<https://www.congress.gov/crs-product/R46595>); U.S. Government Accountability Office, *Principles of Federal Appropriations Law, 3rd Edition, Volume II, Chapter 8* (GAO-06-382SP) (February 2006) (<https://www.gao.gov/assets/210/202819.pdf>).

⁴¹ See, e.g., U.S. Congress, *Continuing Appropriations and Extensions Act, 2025*, section 103 (Public Law 118-83) (<https://www.congress.gov/118/plaws/publ83/PLAW-118publ83.pdf>).

⁴² See, e.g., U.S. Congress, *Continuing Appropriations and Extensions Act, 2025*, section 104 (Public Law 118-83) (<https://www.congress.gov/118/plaws/publ83/PLAW-118publ83.pdf>).

⁴³ See, e.g., U.S. Congress, *Continuing Appropriations and Extensions Act, 2025*, section 110 (Public Law 118-83) (<https://www.congress.gov/118/plaws/publ83/PLAW-118publ83.pdf>).

⁴⁴ See, e.g., U.S. Congress, *Continuing Appropriations and Extensions Act, 2025*, section 109 (Public Law 118-83) (<https://www.congress.gov/118/plaws/publ83/PLAW-118publ83.pdf>).

to accommodate the 2024 presidential election and gave additional funding to Congress, the National Parks Service, and the Washington, D.C., government to prepare for the 2025 presidential inauguration.⁴⁵ Over the past decade, short-term CRs have typically included fewer than 40 anomalies.⁴⁶

Short-term CRs are an option when Congress and the President expect they will eventually reach an agreement on remaining annual appropriations acts. When agreement proves impossible, Congress must choose between two options: allow a government shutdown or enact a *full-year continuing resolution* that funds agencies for the remainder of the fiscal year. Congress typically chooses the latter. This avoids the disruptions of a government shutdown but transfers spending control from Congress to the executive branch.

Full-Year Continuing Resolutions

Congress enacts full-year CRs out of necessity. When political disagreements block new annual appropriations acts, Congress uses a long-term CR to extend the prior year's appropriations through the end of the current fiscal year and make limited adjustments through anomalies. This avoids a shutdown but transfers significant spending control to the executive branch. These long-term CRs are called "full-year continuing resolutions" though their duration is typically less than 365 days because they cover only the period from the expiration of the last short-term CR to the start of the next fiscal year.

Short-term and full-year CRs differ in two crucial ways. First, full-year CRs omit the restrictions that short-term CRs impose on executive spending. Agencies operating under a full-year CR can initiate new projects and programs, make major spending commitments, and redirect spending within accounts. Congress removes these restrictions by necessity: constraints designed for weeks would paralyze agencies' operations over longer periods. Second, full-year CRs contain substantially more anomalies than short-term CRs. The four full-year CRs enacted since FY2007 have averaged over 700 anomalies, compared to an average of 38 in short-term CRs over the last decade.⁴⁷

Political deadlock can prevent Congress from pairing a full-year CR with committee directives. Of the four most recent full-year CRs, only the FY2013 full-year CR was accompanied by directives. The FY2007 and FY2011 full-year CRs, which covered the parts of government that had not received funding under annual appropriations acts, and the FY2025 full-year CR, which

⁴⁵ U.S. Congress, *Continuing Appropriations and Extensions Act, 2025*, sections 101(9), 126, 135, 136, 139 (Public Law 118-83) (<https://www.congress.gov/118/plaws/publ83/PLAW-118publ83.pdf>).

⁴⁶ Co-Equal analysis of 24 short-term resolutions enacted between FY2015 and FY2025. Average of 38 anomalies per CR, with a minimum of 1 and a maximum of 105. See methodology appendix for more details.

⁴⁷ Full-year CRs were enacted in FY2007, FY2011, FY2013, and FY2025. See methodology appendix for more details.

covered all federal agencies, were not.⁴⁸ Without these directives, Congress loses a powerful tool for expressing how agencies should allocate their appropriations and monitoring agencies' spending decisions.⁴⁹

How much spending control a full-year CR transfers depends on whether Congress can use the full-year CR as a vehicle to impose detailed spending controls. If a full-year CR updates legislative provisos and pairs them with detailed committee directives, Congress could maintain substantial spending control. But the political disagreements that result in a full-year CR can prevent Congress from including these controls. When a full-year CR only adjusts appropriation amounts without new provisos and committee directives, the executive branch gains more discretion over how to allocate funding at Congress's expense. And the longer that agencies operate under continuing resolutions – particularly without committee directives – the more spending power Congress relinquishes to the executive branch.

Conclusion

Congress's power of the purse depends on the type of appropriations laws it uses. Annual appropriations acts maximize congressional control. They impose detailed statutory constraints, pair those constraints with thousands of committee directives, and expire annually – requiring the executive branch to return to Congress every year for continued funding. Short-term continuing resolutions preserve this control by strictly limiting agency spending while Congress negotiates new appropriations.

Full-year continuing resolutions typically do the opposite. They provide lump-sum funding often with limited constraints and few committee directives. The result is a transfer of spending

⁴⁸ U.S. Congress, *Public Law 110-5 (Revised Continuing Appropriations Resolution, 2007)* (February 15, 2007) (<https://www.congress.gov/110/statute/STATUTE-121/STATUTE-121-Pg8.pdf>) (no explanatory statement); U.S. Congress, *Department of Defense and Full-Year Continuing Appropriations Act, 2011* (Public Law 112-10) (April 15, 2011) (<https://www.congress.gov/112/plaws/publ10/PLAW-112publ10.pdf>); U.S. House of Representatives, *Congressional Record — Volume 157, No. 55*, pages H2747-H2788 (April 14, 2011) (<https://www.congress.gov/112/crec/2011/04/14/157/55/CREC-2011-04-14-house.pdf>) (explanatory statement); *Consolidated and Further Continuing Appropriations Act, 2013* (March 26, 2013) (<https://www.congress.gov/113/plaws/publ6/PLAW-113publ6.pdf>); U.S. House of Representatives, *Congressional Record — Volume 159, No. 32*, pages H1029-H1303 (March 6, 2013) (<https://www.congress.gov/congressional-record/volume-159/issue-32/house-section/article/H997-3>) (House explanatory statement); U.S. Senate, *Congressional Record — Volume 159, No. 34*, pages S1287-S1588 (March 11, 2013) (<https://www.congress.gov/congressional-record/volume-159/issue-34/senate-section/article/S1287-1>) (Senate explanatory statement).

⁴⁹ See, Co-Equal, *How the FY25 Full-Year Continuing Resolution Transferred Spending Power to the Executive Branch* (January 2026) ([https://cdn.prod.website-files.com/5cd036eb776bf651fcf12ee9/6969512718440748501a7d9d_Appropriations Primer - FY25 Full-Year CR.pdf](https://cdn.prod.website-files.com/5cd036eb776bf651fcf12ee9/6969512718440748501a7d9d_Appropriations%20Primer%20-%20FY25%20Full-Year%20CR.pdf)).

authority from Congress to the executive branch. The White House and agencies gain discretion over how to allocate funding and initiate programs, often with minimal congressional input.

In this way, Congress's choice of appropriations mechanisms determines whether Congress fulfills its constitutional responsibility to control federal spending or cedes it to the President.

Appendix: Methodology for Analyzing Committee Directives and Continuing Resolutions

This appendix describes the methods used to quantify committee directives in appropriations committee reports and joint explanatory statements and to identify anomalies in continuing resolutions. All document parsing and statistical analysis was conducted using R, a programming language for statistical computing.

The analysis relied on three types of congressional documents.

Committee Reports. The House and Senate Appropriations Committees produce committee reports for each of the 12 annual appropriations bills. These reports contain explanatory text, account-level funding tables, and directives instructing agencies on implementation. This analysis examined 22 committee reports (10 House, 12 Senate) that accompanied the FY24 annual appropriations bills reported by the Appropriations Committees.⁵⁰

Joint Explanatory Statements. In recent Congresses, Congress has passed multiple annual appropriations bills by combining them into omnibus bills. These omnibus bills are typically accompanied by joint explanatory statements from the Appropriations Committees. These statements often incorporate by reference directives from committee reports and contain additional directives. This analysis examined the joint explanatory statements for the Consolidated Appropriations Act, 2024 (Public Law 118-42) and Further Consolidated Appropriations Act, 2024 (Public Law 118-47).⁵¹

Continuing Resolutions. The analysis examined the statutory text of short-term continuing resolutions enacted between FY2015 and FY2025 and the four full-year continuing resolutions enacted since FY2007 to identify provisions, known as “anomalies,” that deviate from the standard funding formulas used in continuing resolutions.⁵²

⁵⁰ This analysis excludes the committee reports for the FY24 Departments of Commerce, Justice, Science, and Related Agencies and the Departments of Labor, Health and Human Services, Education and Related Agencies annual appropriations acts because these bills and committee reports were not considered by the full House Appropriations Committee. Without committee consideration, the directives in these reports cannot be treated as expressing the committee’s views. See, U.S. Congress, *Appropriations Status Table: FY2024* (<https://www.congress.gov/crs-appropriations-status-table/2024>).

⁵¹ U.S. Senate, *Congressional Record*, Volume 170, No. 39, pages S1223-S2208 (March 5, 2024) (<https://www.govinfo.gov/content/pkg/CREC-2024-03-05/html/CREC-2024-03-05-pt1-PgS1223.htm>) (explanatory statement for P.L. 118-42); U.S. House, *Congressional Record*, Volume 170, No. 51, pages H1501-H2116 (March 22, 2024) (<https://www.govinfo.gov/content/pkg/CREC-2024-03-22/html/CREC-2024-03-22-pt2-PgH1501.htm>) (explanatory statement for P.L. 118-47);

⁵² For information about each CR, see the respective “Continuing Resolutions” tabs for the applicable fiscal years on Congress.gov, *Appropriations Status Table* (<https://www.congress.gov/crs-appropriations-status-table>).

Identifying Committee Directives

This analysis used pattern matching to identify directive language in committee report text. This analysis was comprised of three stages.

Stage 1: Document parsing. A custom R program downloaded the 22 committee reports from GovInfo.gov in HTML format and parsed them into paragraphs. The program removed page headers, footers, and formatting artifacts such as GPO watermarks. It also normalized special characters, such as quotation marks and em-dashes, so pattern-matching would work consistently across documents.

Stage 2: Pattern detection. The parser script searched each paragraph for phrases signaling directive intent. Statements were identified as directives when the Committee (or “the agreement” in joint explanatory statements) served as the subject of verbs such as “directs,” “requires,” “orders,” “prohibits,” “shall not,” “expects,” “intends,” “urges,” “encourages,” “requests,” “supports,” “believes,” “notes,” and “emphasizes.” To account for variation in sentence structure, the analysis allowed up to two intervening words between the subject and verb (e.g., “the Committee strongly urges” or “the Committee also directs”).

The parser also detected directives in passive constructions where an executive entity – such as “the Secretary,” “the Department,” or “the Agency” – served as the subject of phrases including “shall,” “must,” “may,” “is directed to,” “is required to,” “is prohibited from,” “is expected to,” “is encouraged to,” “is urged to,” “is requested to,” and “is reminded to.”

Stage 3: Allocation tables and earmark classification. The analysis also identified tables showing how lump-sum appropriations should be allocated across programs. Tables were identified through a two-step process. First, the parser searched for introductory phrases such as “the following table” or “the Committee recommends the following appropriations.” Second, the parser identified the table structure by detecting consecutive lines containing numeric data, column spacing, and dollar amounts. Each allocation table was treated as a single directive.

Committee reports also contain tables of project-level earmarks (called Community Project Funding in the House and Congressionally Directed Spending in the Senate). This analysis used earmark data compiled by the GAO.⁵³ For the directive count, each project-level earmark was counted as a separate funding directive.

⁵³ U.S. Government Accountability Office, *Tracking the Funds: Specific Fiscal Year 2024 Provisions for Federal Agencies* (November 21, 2024) (<https://www.gao.gov/products/gao-25-107549>).

Identifying Anomalies in Continuing Resolutions

An anomaly is a provision in a continuing resolution that creates an exception to the standard formula funding government operations at the prior year's rate. The anomaly counts in this analysis relied on pattern-matching across two stages.

Stage 1: Document parsing. R scripts downloaded continuing resolution text from GovInfo.gov in United States Legislative Markup (USLM) XML format. A parsing script extracted each law's hierarchical structure—divisions, titles, and sections—and normalized quotation marks, dashes, and whitespace.

Stage 2: Anomaly detection. The parser script identified provisions as containing anomalies by searching for trigger phrases indicating deviations from the standard continuing resolution formula. The detection algorithm flagged sections that either (a) matched one of approximately 50 trigger patterns, (b) contained dollar amounts, or (c) appeared under section headings indicating rescissions or transfers. Trigger patterns included phrases such as “by substituting '\$X' for '\$Y',” “not to exceed,” “shall not apply,” “may be used for,” “to remain available until,” “rescission,” and “rescinded.”

Quality Assurance

The analysis included three verification checks. First, duplicate anomaly and directive entries were identified and removed. Second, directives were analyzed to ensure that each directive captured a complete sentence and did not include extraneous or fragmentary text. Third, manual spot checks compared random samples of directives and anomalies against source documents to confirm accuracy.