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When the Senate or House Appropriations Committee reports an appropriations bill to the full Senate or House, respectively, the committee typically publishes a committee report explaining the bill. These reports contain more detailed guidance to departments and agencies than is provided in the accompanying bill — generally referred to as report language. Similar guidance is also provided in the managers’ joint explanatory statement (or managers’ statement) that accompanies a conference report. For more information on the federal budget process, see [http://www.crs.gov/products/guides/guidehome.shtml].

These committee reports primarily focus on congressional priorities and areas of disagreement with the President. Although the Senate does not require written reports to accompany appropriations measures and the House has a procedure for waiving its reporting requirements, both committees almost without exception prepare reports.

Both report language and managers’ statements generally include detailed spending instructions, directives, and, sometimes, spending restrictions. The spending instructions set aside funds within lump-sum amounts in the bill for designated purposes, such as specified programs, projects, or activities. Most set asides for individual projects, locations, and institutions are provided in report language and managers’ statements, instead of the text of the legislation.

Directives contained in appropriations reports may require or encourage departments or agencies to take specified action or refrain from taking a certain action. For example, a report might direct an agency to conduct a cost-benefit analysis of an activity or encourage the agency to implement specified regulations expeditiously.

Spending restrictions might include instructions for a department or agency not to use funds provided in the bill for specified programs, projects, or activities, or they might set spending ceilings for these activities (such restrictions are referred to as limitations).

Committee reports also usually provide a comparative statement of the funding levels contained in the bill and the funding levels requested by the President. In addition, both houses generally require their Appropriations Committees to provide additional information, such as the following:
A cost estimate that provides a comparison of funding provided in the measure, except for continuing appropriations, with certain spending ceilings associated with the annual budget resolution (302(b) allocations);

A comparison of the text of statutes the committee proposes to amend or repeal with the proposed changes (the House also requires a description of the effect of any provision in a general appropriations bill that directly or indirectly changes the application of existing law); and

A statement identifying unauthorized appropriations.

Procedures are available in both the Senate and House to waive these rules.

At the direction of a subcommittee chair, committee reports are typically prepared by the staff of the Senate and House Appropriations subcommittee with jurisdiction over the particular bill or provision. Conflicts between the guidance in the Senate and House committee reports are usually resolved during conference on the bill and included in the managers’ statement.

Because committee reports and managers’ statements are not legislative measures considered on the floor of the Senate or House, they are not subject to key points of order to which bills and amendments are vulnerable.

Significantly, report language and managers’ statements do not have statutory force, departments and agencies are not legally bound by their declarations. These documents do, however, explain congressional intent, and executive branch agencies take them seriously because they must justify their budget requests annually to the Appropriations Committees.

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1 In the House, general appropriations bills refers to the 13 annual regular appropriations bills and supplemental appropriations measures, which provide funds for more than one purpose or agency. The term does not apply to continuing resolutions. In the Senate, by contrast, the term general appropriations bills refers to regular appropriations bills and supplemental measures included by the House as well as continuing resolutions.