U.S. Federal Budget and Appropriations:
Select Research Resources

General Background & Explanation
The following are some of the best resources that provide useful, accessible explanations of the federal budget and appropriations process.

Congressional Research Services Reports (CRS Reports)
CRS Reports are the best resource for background information and explanation of the federal budget and appropriations process. CRS has written hundreds of reports that range from general introductions (e.g., Introduction to the Federal Budget Process) to more in-depth explanations of particular aspects of the process (e.g., Points of Order in the Congressional Budget Process).

Find CRS Reports in ProQuest Congressional (sort results by date to find the most recent version of a report) or one of the several collections of CRS Reports available free online, such as Open CRS, https://opencrs.com/, the Federation of American Scientists, http://www.fas.org/sgp CRS/, or the University of North Texas, http://digital.library.unt.edu/explore/collections/CRSR/.

This organization, recently nominated for the Nobel Peace Prize, seeks to make the “complex federal budget transparent and accessible.” Its website provides an explanation of the process, in-depth analysis and charts, interactive data tools, such as “Your Tax Receipt” that allows users to see how their tax dollars are spent, a timeline for tracking budget and appropriations activity, and a blog and an e-mail list that provides updates on the federal budget. The National Priorities Project has also published a useful book, Mattea Kramer et al., A People’s Guide to the Federal Budget (2012).

This is a glossary of terms used in the budget and appropriations process.

There are several books on the federal budget and appropriations process. This book provides both a good introduction to the topic as well as insight into the politics. Additionally, there are many useful graphics and tables.
Congressional Committees & Procedural Resources

House Budget Committee
http://budget.house.gov/

Senate Budget Committee
http://www.budget.senate.gov/

House Appropriations Committee
https://appropriations.house.gov/

Senate Appropriations Committee
http://www.appropriations.senate.gov/

Rules of the Senate

Rules of the House, House Manuals & Other Procedural Resources
http://rules.house.gov/resources

Martin B. Gold, Senate Practice and Procedure (3d ed. 2013)
“Appropriations and Budget Process”

“Congressional Budget Process”

Federal Agencies

Congressional Budget Office
http://www.cbo.gov

The Congressional Budget Office (CBO) is a nonpartisan agency that produces “independent analyses of budgetary and economic issues to support the Congressional budget process.” The CBO’s website provides access to its many useful reports, including the Budget and Economic Outlook and the Analysis of the President’s Budget, as well as historical budget data providing information on revenues, outlays, deficits, and surpluses since 1974.

Office of Management and Budget
http://www.omb.gov

The OMB’s mission “is to serve the President of the United States in implementing his vision across the Executive Branch,” and it oversees the development and execution of the budget. The OMB website provides access to the current Budget of the United States Government as well as budget guidance for agencies (under “Information for Agencies”).
Government Accountability Office
http://www.gao.gov

“The U.S. Government Accountability Office (GAO) is an independent, nonpartisan agency that works for Congress [and] investigates how the federal government spends taxpayer dollars.” The GAO website provides access to its various reports. Find reports on the budget by searching by keyword or going to Reports and Testimonies > Browse by Topic > Budget and Spending. The GAO also publishes and posts on its website a multi-volume treatise, *Principles of Federal Appropriations Law*, also known as the ‘GAO Redbook.’

Department of the Treasury, Bureau of the Fiscal Service
http://www.fiscal.treasury.gov/fsindex.htm

The Bureau of the Fiscal Service was created in 2012 with the consolidation of the Bureau of Public Debt and the Financial Management Service. Its website provides access to various reports on receipts and outlays from the U.S. Treasury (see Reports & Publications > Reports and Statements).

Justifications and Other Agency Budget Resources
Agencies often provide copies of the budget justifications submitted to the Appropriation Committees on their website (see, e.g., Smithsonian Institution, http://library.si.edu/digital-library/book/smithsonian-institution-budget-justifications-fiscal-year; Environmental Protection Agency, http://www2.epa.gov/planandbudget/archive#Justification. Agencies may also post various financial reports as well.

Tracking & Current Awareness

Congress.gov, Appropriations by Fiscal Year
https://www.congress.gov/legislation/appropriations/

Table listing appropriations measures, roll call votes, and committee reports for FY2011 forward.

Thomas, Status of Appropriations Legislation
http://thomas.loc.gov/home/approp/

Table listing appropriations measures, roll call votes, and committee reports for FY1998 forward.

U.S. Senate, Legislation & Records: Appropriations Bills
https://www.senate.gov/pagelayout/legislative/b_three_sections_with_teasers/appropsbills.htm

“Legislative histories” of appropriations for FY1986 forward listing appropriations measures, hearings, and committee reports.
CQ.com and CQ Weekly
CQ.com and CQ Weekly provide in-depth coverage and analysis of the federal budget and appropriations. Some useful resources are free online, such as CQ’s Year-by-Year Timelines for Appropriations Bills, http://media.cq.com/media/billmonths/, and it’s coverage of the Consolidated Appropriations Act of 2014, http://media.cq.com/docs/2014omnibus.

Govtrack
https://www.govtrack.us/

Govtrack is an excellent general resource for following Congressional action. Set up alerts (Track > Committees) for the budget and appropriations committees to learn about bills, markup sessions, and hearings.

Stan Collender’s Blog
http://www.forbes.com/sites/stancollender/

Stan Collender, an expert on federal budget policy and process, regularly posts insightful and timely analysis on this blog, which was recently moved to Forbes from its previous home at Capital Gains and Games, http://capitalgainsandgames.com/. You can also follow him on Twitter @TheBudgetGuy.

Roll Call
http://www.rollcall.com

General news sources certainly have coverage of the federal budget and government spending, but congressional news sources, such as Roll Call, can be particularly useful because the coverage is more extensive and the articles may include more detail. For example, where a general newspaper may state that Congress passed “a law,” sources like Roll Call include the proper name or the public law number. In regard to coverage of the budget, users can view all of Roll Call’s coverage by going to Policy > Policy Areas > Budget.

Organizations and Advocacy Groups
There are many organizations interested in federal spending and financial policy that provide news and analysis on the federal budget and appropriations process. In addition to the National Priorities Project (see above), other organizations that provide useful information on their websites include the Bipartisan Policy Center, http://bipartisanpolicy.org/, Tax Policy Center, http://www.taxpolicycenter.org/, Concord Coalition, http://www.concordcoalition.org/, Center on Budget and Policy Priorities, http://www.cbpp.org/, and the Committee for a Responsible Federal Budget, http://crfb.org/.
Major Budget and Appropriations Laws
The federal budget and appropriations process is governed by many sources of law. Major sources of law and resources for finding laws include, but are not limited to, the following.

U.S. Constitution
The U.S. Constitution contains various provisions regarding federal government spending, such as “No money shall be drawn from the treasury, but in consequence of an appropriation made by law” (Article 1, Section 9) and “[A] regular statement and account of receipts and expenditures of all public money shall be made from time to time.”

Budget and Accounting Act of 1921
This act required the president to submit a budget request. It also created the Bureau of the Budget (the Office of Management and Budget today) and the General Accounting Office (the Government Accountability Office today).

Congressional Budget and Impoundment Control Act of 1974
This act created the current process and framework, and created the Congressional Budget Office.

United States Code & U.S. Statutes at Large
Many of the current laws government the federal budget and appropriations process can be found in Title 2 (Congress) and Title 31 (Money) of the United States Code. Because the United States Code contains only laws of a general and permanent nature, budget resolutions and provisions from appropriations acts and continuing resolutions are usually not included in the United States Code because they are temporary (annual). Instead, these documents are available in the U.S. Statutes at Large.

Compilation of Laws and Rules Relating to the Congressional Budget Process

This committee print from the House Budget Committee is a helpful compilation of laws and rules (i.e., House and Senate rules) that govern the process.

History of the U.S. Federal Budget, 2011-2013

This short history from the National Priorities Project describes the various laws that led to (or resolved) some of the budgetary issues of last few years, such as sequestration, the “fiscal cliff,” and the government shutdown in Fall 2013.

Finding the Numbers
In addition to the resources available from the Congressional Budget Office and U.S. Department of the Treasury (see above), the following are good resources for finding the numbers – e.g., budget authority, outlays, awards, revenues, and debt. Coverage and the level of detail vary by source.
USAspending.gov
http://usaspending.gov

This website provides information on federal government awards—such as grants, loans, and contracts. Users can search for awards by recipient, department or agency, fiscal year (2010-), and a number of other parameters. USAspending.gov does not include all federal spending and the data quality has been criticized; however, the government is working to improve it.¹

Usgovernmentspending.com
http://www.usgovernmentspending.com

This is a busy website, but it contains a great deal of information on the budget, debt, and taxes. The many charts and the ability to create charts is one of the best features.

Budget of the United States Government

The president’s annual budget request contains “Historical Tables” that provide budget figures and other useful information (e.g., statutory limit on the debt).

Statistical Compilations
The Statistical Abstract of the United States (https://www.census.gov/compendia/statab/past_years.html) and Historical Statistics of the United States: From Earliest Times to Present both have several tables of information on federal revenues and spending.