



How to Read an Appropriations Act,

Part 3: Account Text

READING THE AMOUNT AND CONDITIONS



Framework

Every appropriation answers three questions:

Time – When can you spend it?

Purpose – What can you spend it on?

Amount – How much?

Everything else is elaboration on those three.

Simple Example

ECONOMIC AND STATISTICAL ANALYSIS SALARIES AND EXPENSES

For necessary expenses, as authorized by law, of economic and statistical analysis programs of the Department of Commerce, \$118,000,000, to remain available until September 30, 2027.

Time – September 30, 2027

Purpose – For necessary expenses...

Amount – \$118,000,000

Making the Rules

Every account starts with an appropriation.

Congress uses a few tools and techniques to create the rules on how that money can be used.

Here's a few patterns to recognize:

Provisos

Watch for:

- *Provided,...*
- *Provided further,...*

Congress uses these words to apply terms and conditions to the appropriation.

Carve-outs

Read closely when you see “*of which*”.

Congress is creating a new time, purpose, or amount from another pot of money.

Amount Modifiers

Watch for the words:

- "not less than \$X"
- "not more than \$X"
- "of which \$X shall be for"

These set limits or grant discretion.

Layers

Congress links provisos, carve-outs, and amount modifiers to create discrete pots of money with specific rules.

Diagramming the layers can help.

Notwithstanding

The most powerful word in appropriations: "notwithstanding"

When you see "notwithstanding any other provision of law" – pay close attention.

Congress is overriding existing law for this fiscal year. A policy change is coming.

Incorporation by Reference

Normally, committee report language is guidance – not legally binding.

But when you see "**in the amounts specified in the table in the explanatory statement**" – that table just became law.

Congress uses incorporation by reference to use report tables to apply time, purpose, and amount for many things at once.

Read our full guide

Part 3 of 5 in the
"How to Read an Appropriations Act" series

More examples and concepts in the full article.

