

# Agency Budgetary Discretion Transfers and Reprogramming


Congress typically appropriates funds to federal agencies in the form of separate accounts, each of which may include one or more related programs, projects, or activities (PPAs). Congress has permitted agencies some flexibility during budget execution after the enactment of appropriations, and it has provided agencies with limited authority to make spending adjustments. These adjustments may be referred to as reallocations.




## Types of Agency Budgetary Discretion

Agency funding reallocations fall within the following three categories:


- 1



**Use of discretion within a particular PPA**  
An agency may consider reallocating funds within a particular PPA in a given budget account among allowable purposes and objects.
- 2

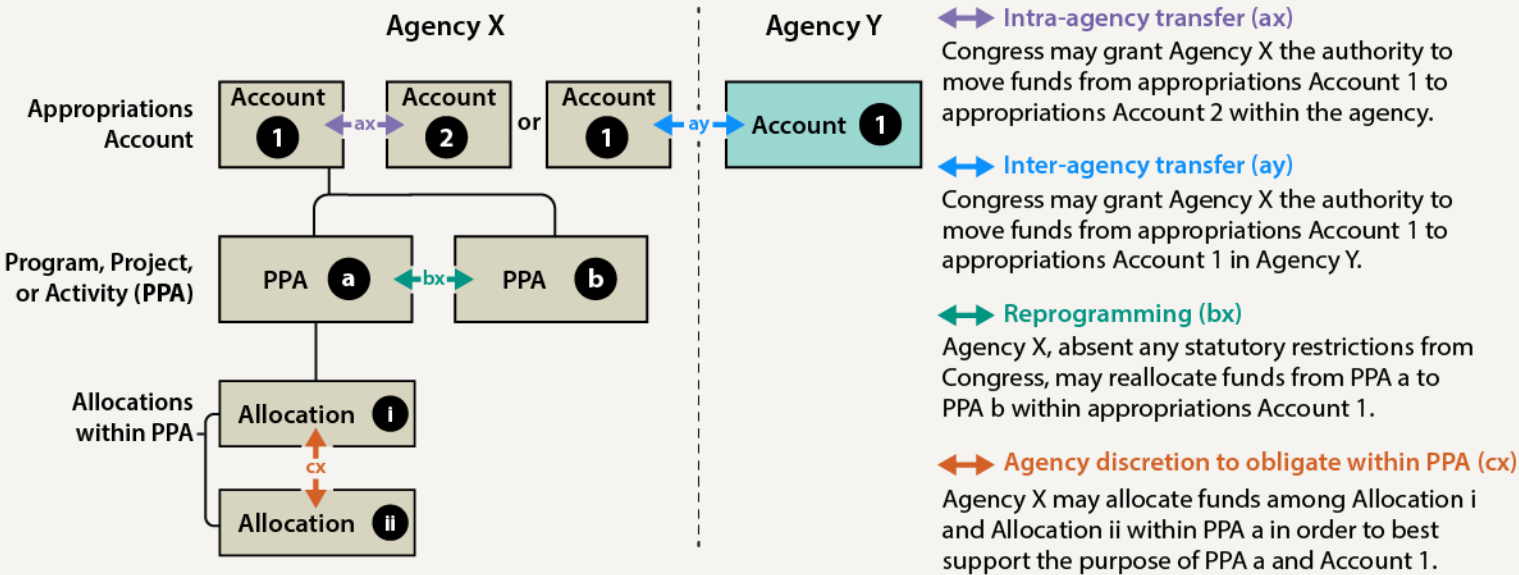


**Reallocating funds within an account**  
Reprogramming generally refers to the shifting of funds within an appropriations account from one PPA to another. The reprogramming of funds is generally permitted unless it is restricted by statute. Statutory provisions may also prohibit reprogramming funds without advance congressional notification.
- 3



**Moving funds from one account to another**  
Transfers involve movement of funds between accounts either within an agency or across agency boundaries. Transfers are prohibited unless an agency has specific statutory authorization to do so.

## Visualizing Budgetary Discretion Within and Among Agencies



## Congressional Notification

Agencies may be required by statute to notify Congress prior to (or shortly after) carrying out certain transfer and reprogramming transactions. Often, such requirements involve agencies notifying the relevant House and Senate Appropriations Committees a certain number of days (often 15, 30, or 45 days) prior to transferring or reprogramming funds. Congress may also place additional restrictions on transfers and reprogramming, including dollar amount or percentage thresholds.

As an example, the Further Consolidated Appropriations Act, 2024 contains a provision that requires the Department of State to notify the Committees on Appropriations 15 days in advance of any reprogramming in excess of \$1 million or 10%, whichever is less.

### H.R. 2882 The Further Consolidated Appropriations Act, 2024

None of the funds provided under titles I, II, and VI of this act or prior Acts making appropriations for the Department of State ... shall be available for obligation or expenditure for programs, projects, or activities through a reprogramming of funds in excess of \$1,000,000 or 10%, whichever is less ... unless the Committees on Appropriations are notified 15 days in advance of such reprogramming of funds.

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