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U.S. Army Corps of Engineers: Supplemental Appropriations

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U.S. Army Corps of Engineers: Supplemental Appropriations

Congress has passed supplemental appropriations to fund the U.S. Army Corps of Engineers (USACE) in the Department of Defense to carry out authorized emergency disaster-related activities, to construct flood risk reduction projects to mitigate future disasters, to invest in civil works infrastructure, and for other purposes. From FY1990 to FY2025, Congress provided approximately \$100.9 billion to USACE in FY2024 dollars. These appropriations were in addition to annual regular appropriations to USACE for its civil works responsibilities, which consist largely of developing and maintaining navigable waterways, flood and storm risk reduction projects, and aquatic ecosystem restoration. In some fiscal years, supplemental appropriations amounts for USACE approached or exceeded the levels of annual appropriations. For example, from FY2016 to FY2025, Congress provided supplemental appropriations of \$53.3 billion to USACE, compared with annual appropriations of \$83.6 billion (all in FY2024 dollars). Supplemental appropriations deliberations by Congress regularly involve funding for USACE civil works accounts. Congressional approaches at appropriating funds in past supplementals have varied and may inform how Congress chooses to approach future supplementals.

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Funded Activities

Since the 1940s, Congress has authorized USACE to perform emergency flood fighting activities (e.g., sandbagging, temporary levee construction) and to repair certain nonfederal flood control works damaged by floods. Congress appropriates funds to the agency's Flood Control and Coastal Emergencies account for these activities. Congress also appropriates funds to the Operation and Maintenance account for post-flood repairs of USACE-operated projects. Congress typically funds both accounts in regular appropriations but often has supported these accounts with supplemental funding. As part of post-disaster recovery efforts since the mid-2000s, Congress also has provided USACE with supplemental appropriations to study and construct flood control projects through the Investigations, Construction, and Mississippi River and Tributaries accounts. Supplemental appropriations enacted in response to flooding events since FY2013 often have directed that USACE supplemental funds be used to study and construct new or ongoing USACE flood risk reduction projects in states and territories affected by specified disasters or for disasters that occurred during a specified time period. Congress also has provided USACE with supplemental funding unrelated to flood events, such as for investing in infrastructure, promoting economic development, responding to the Coronavirus Disease 2019 pandemic, and assisting drinking water facility infrastructure.

Legislative Direction

Congress generally has tailored supplemental appropriations acts to reflect specific characteristics of recent disasters or economic, infrastructure, or security concerns. Congress generally has prescribed specifications that determine eligibility for projects and activities that may receive supplemental funding provided to USACE accounts. Supplemental appropriations acts often have differed from regular appropriations acts in various ways. For example, in supplemental appropriations acts, Congress often has not limited the initiation of new USACE studies and construction projects. Supplemental appropriations also have included exemptions to requirements and policies that typically apply to USACE studies and projects, such as nonfederal cost-share waivers.

USACE Implementation

For some supplemental appropriations acts, USACE has developed implementation guidance for allocating supplemental funding. Although this information is sometimes not publicly available, USACE recently published implementation guidance for allocating funding for numerous supplemental appropriation acts. For most of these acts, USACE also has published spend plans, often at Congress's direction, identifying studies and projects anticipated to receive the majority of allocated funding. These spend plans typically have included a topline study or project allocation figure and, in some cases, a brief description of the anticipated work. Congress often has required in supplemental appropriations acts monthly reporting from USACE to the House and Senate Appropriations Committees on the allocation, obligation, and expenditure of supplemental funds. These monthly reports typically are not publicly available.

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Introduction

The U.S. Army Corps of Engineers (USACE) is a Department of Defense agency with civil works responsibilities; its primary responsibilities include building and operating water resources projects to maintain navigable channels, reduce flood and storm risk, and restore aquatic ecosystems.¹ USACE also undertakes flood fighting and other disaster response activities.² Congress has enacted supplemental appropriations to fund authorized disaster-related activities. In addition, Congress has provided supplemental appropriations to USACE to invest in infrastructure and economic development, respond to the Coronavirus Disease 2019 pandemic, and provide assistance to drinking water facilities. These appropriations are in addition to regular annual appropriations provided in Energy and Water Development Acts.³

This report provides an overview of USACE supplemental appropriations and discusses how Congress has directed and USACE has implemented such funding in the past.⁴ In the future, Congress may adopt or borrow aspects from these approaches, or Congress could break from the funding and direction provided by supplemental appropriations acts described in this report.

Overview of USACE Supplemental Appropriations

From FY1990 to FY2025, Congress provided approximately \$81.2 billion in nominal dollars (\$100.9 billion in FY2024 dollars; **Figure 1; Table A-1**) to USACE through supplemental appropriations acts. Of this total, Congress provided \$47.6 billion in nominal dollars (\$53.3 billion in FY2024 dollars) in the last 10 fiscal years (i.e., FY2016 through FY2025). This figure compares to the agency's regular (i.e., non-supplemental) annual appropriations of approximately \$75.3 billion in nominal dollars (\$83.6 billion in FY2024 dollars) over that period. **Table 1** lists supplemental appropriations acts from FY2013 through FY2025 that provided funding to USACE and the appropriations amounts (in nominal dollars) provided to USACE budget accounts.

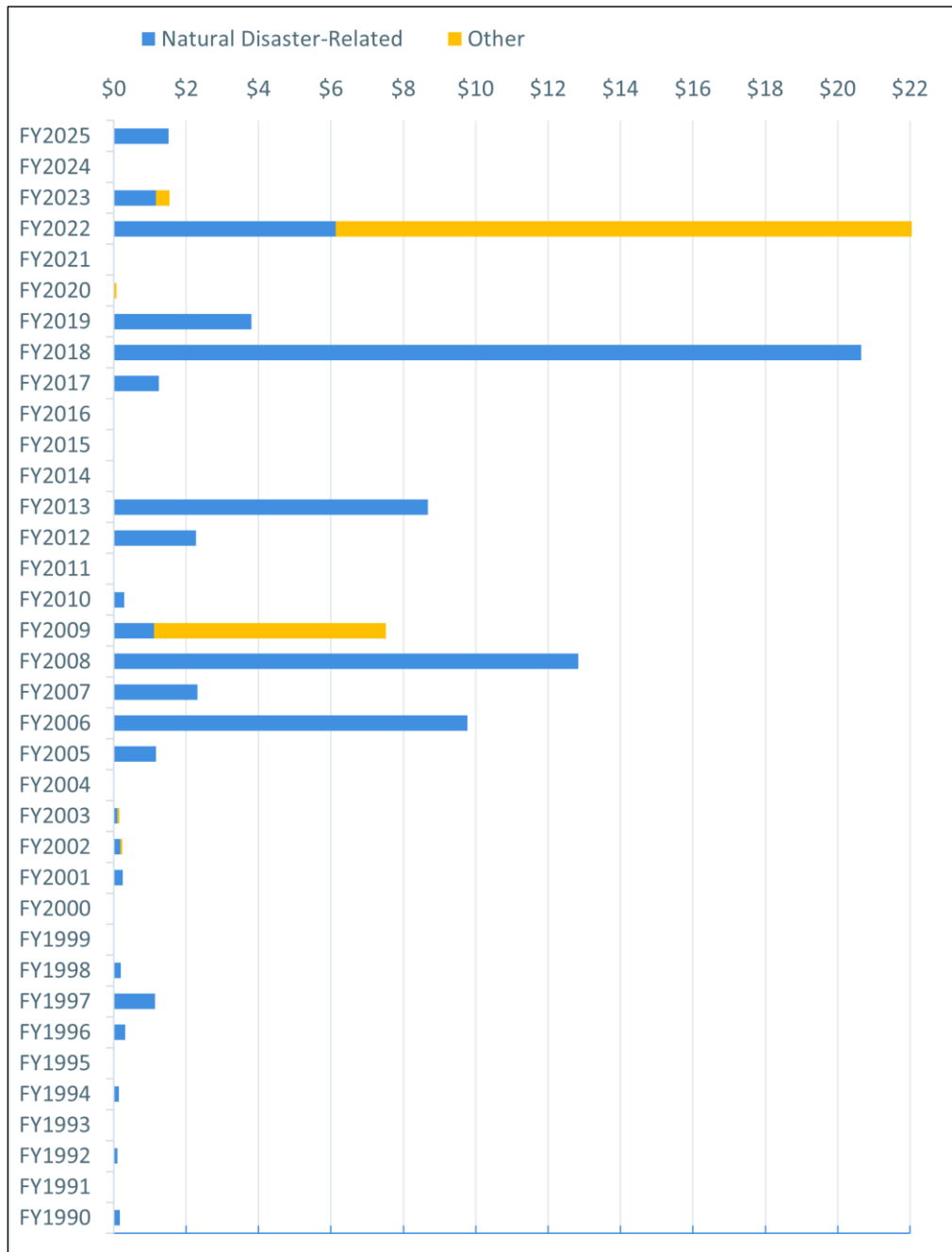
¹ For more information on U.S. Army Corps of Engineers (USACE) activities and funding, see CRS Insight IN11810, *U.S. Army Corps of Engineers Civil Works: Primer and Resources*, by Anna E. Normand and Nicole T. Carter, and CRS Report R47946, *Process for U.S. Army Corps of Engineers (USACE) Projects*, by Nicole T. Carter and Anna E. Normand.

² USACE, "Public Law 84-99," <https://www.usace.army.mil/Missions/Emergency-Operations/pl-84-99/>; Engineer Regulation 500-1-1, "Civil Emergency Management Program," September 30, 2001, Engineer Pamphlet 500-1-1, "Civil Emergency Management Program Procedures," September 30, 2001. Apart from USACE disaster response, the Federal Emergency Management Agency (FEMA) has extensive authority to assist and coordinate disaster response actions under the National Response Framework, and FEMA has received significant regular and supplemental appropriations for this work. Although USACE has performed work under some mission assignments for FEMA (i.e., funded by FEMA, under direction of the President and FEMA), that work is not addressed in this report. For more information, see CRS Report R41981, *Congressional Primer on Responding to and Recovering from Major Disasters and Emergencies*, by Elizabeth M. Webster and Bruce R. Lindsay.

³ For more information on USACE annual appropriations, see CRS Report R46320, *U.S. Army Corps of Engineers: Annual Appropriations Process*, by Anna E. Normand and Nicole T. Carter.

⁴ The report does not include extensive analysis of USACE annual appropriations or supplemental appropriations for other agencies.

Figure I. USACE Supplemental Funds: FY1990-FY2025
(in billions of constant FY2024 dollars)



Source: Congressional Research Service, using appropriations acts providing U.S. Army Corps of Engineers (USACE) supplemental funding. Amounts adjusted to FY2024 dollars using U.S. Bureau of Economic Analysis, "Table 3.9.4. Price Indexes for Government Consumption Expenditures and Gross Investment," accessed April 2025. FY2025 figures are not adjusted.

Notes: *Fiscal year* represents the first fiscal year for which the supplemental appropriations were provided. (Some acts provide advance appropriations, meaning the appropriations are first available in future fiscal years.) Amounts do not include rescissions, transfers, or other reductions. Supplemental funding labeled as *natural disaster-related* is based on the respective act specifying that the funding is in response to natural disasters or is to support activities such as emergency situations, repair of projects impacted by natural disasters, and development of flood control projects. Supplemental funding for other purposes is labeled as *other*.

**Table I. USACE Account Funding from Supplemental Appropriations:
FY2016-FY2025**

(in millions of nominal dollars)

Public Law (Fiscal Year)	Primary Purpose	Invest.	Const.	MR&T	O&M	FCCE	WIFIP	Reg.	Exp.	Total
P.L. 118-158 (FY2025)	Natural Disasters	20	700	50	—	745	—	—	—	1,515
P.L. 117-328 (FY2023)	Natural Disasters	5	559	16	377	519	—	—	5	1,480
P.L. 117-180 (FY2023)	Section 219 EI Assist.	—	20	—	—	—	—	—	—	20
P.L. 117-58 (FY2022)	Infra. Investment	150	11,615	808	4,000	251	75	160	40	17,099
P.L. 117-43 (FY2022)	Natural Disasters	100	3,000	868	887	826	—	—	30	5,711
P.L. 116-136 (FY2020)	Coronavirus Response	—	—	—	50	—	NA	—	20	70
P.L. 116-20 (FY2019)	Natural Disasters	35	740	575	908	1,000	NA	—	—	3,258
P.L. 115-123 (FY2018)	Natural Disasters	135	15,055	770	608	810	NA	—	20	17,398
P.L. 114-254 (FY2017)	Natural Disasters	—	55	291	260	420	NA	—	—	1,025

Source: Congressional Research Service, using referenced laws.

Notes: Assist. = Assistance; Const. = Construction; EI = Environmental Infrastructure; Expenses = General Expenses; FCCE = Flood Control and Coastal Emergencies; Infra. = Infrastructure; Invest. = Investigations; MR&T = Mississippi River and Tributaries; NA = Not Applicable; O&M = Operation and Maintenance. WIFIP = Water Infrastructure Finance and Innovation Program (a USACE account since FY2021 for a credit assistance program for water resource projects). *Fiscal year* represents the first fiscal year for which the supplemental appropriations were provided. (Some acts provide advance appropriations, meaning the appropriations are first available in future fiscal years.) Amounts do not include rescissions, transfers, or other reductions.

Funded Activities

Emergency Action and Repairs

Since the 1940s, Congress has authorized USACE to perform emergency flood fighting activities (e.g., sandbagging, temporary levee construction) and to repair certain nonfederal flood control works damaged by floods.⁵ Congress funds these activities through the agency's Flood Control and Coastal Emergencies (FCCE) account.⁶ Annual appropriations for this account can be depleted in fiscal years with increased disaster work demand. Congress often has replenished

⁵ USACE, *Emergency Employment of Army and Other Resources, Civil Emergency Management Program*, September 30, 2001, https://www.publications.usace.army.mil/portals/76/publications/engineerregulations/er_500-1-1.pdf.

⁶ Engineer Regulation 500-1-1, "Civil Emergency Management Program," September 30, 2001; Engineer Pamphlet 500-1-1, "Civil Emergency Management Program Procedures," September 30, 2001.

funding for the FCCE account by subsequently enacting supplemental appropriations. Congress also directs appropriations for post-flood repairs of USACE-operated projects through the Operation and Maintenance (O&M) account, which it may support with supplemental funding in addition to providing regular appropriations.⁷

Construction to Support Recovery and Mitigation

As part of post-disaster recovery efforts since the mid-2000s, Congress has provided USACE with supplemental appropriations to study and construct flood control projects through the Investigations, Construction, and Mississippi River and Tributaries (MR&T) accounts.⁸ (For more information on USACE accounts for which Congress regularly has provided supplemental appropriations, see **Appendix B**.) Supplemental appropriations provided in response to flooding events from FY2013 and after often have directed that most or some of USACE supplemental funds be used to study and construct new or ongoing USACE flood risk reduction projects in states and territories affected by specified disasters or for disasters from a specified period. For example, the Bipartisan Budget Act of 2018 (BBA 2018; P.L. 115-123) provided \$17.4 billion in supplemental appropriations; of this total, \$135 million was provided to the Investigations account for flood and storm damage reduction studies, and \$15.0 billion went to the Construction account and \$400 million to the MR&T account to construct flood and storm damage reduction projects.⁹

Varied Purposes

Congress also has provided USACE with funding unrelated to flood events. Congress provided the agency with \$4.6 billion as part of the American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5) and \$17.1 billion as part of the Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58). These acts included appropriations for other USACE accounts beyond those previously mentioned, such as the Regulatory Program and Expenses accounts. The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136) provided funds for USACE coronavirus prevention and response, and the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-180), designated USACE Construction funds for environmental infrastructure assistance, which went to the 2022 Jackson, MS, water crisis response.¹⁰ Although the Disaster Relief Supplemental Appropriations Act, 2023 (Division N, Title IV, of P.L. 117-328), provided supplemental appropriations to USACE budget accounts to address flood impacts and mitigation, the act also provided Construction and O&M supplemental

⁷ Appropriations acts providing annual appropriations to USACE also generally include a provision for the Operation and Maintenance (O&M) account such as: “Unlimited reprogramming authority is granted for the Corps to be able to respond to emergencies.” Section 101(a)(8), Title I, Division D, P.L. 118-42. USACE may utilize O&M appropriations under the Mississippi River and Tributaries (MR&T) account for repairs to MR&T infrastructure.

⁸ From FY2005 through FY2009, Congress directed most supplemental appropriations for USACE toward repair and construction of projects in Louisiana.

⁹ In addition, the Construction account included \$50 million to be used for Continuing Authorities Program (CAP) projects to reduce the risk of flooding and storm damage. For more information on CAPs, see CRS In Focus IF12635, *Continuing Authorities Programs (CAPs) of the U.S. Army Corps of Engineers*, by Nicole T. Carter and Anna E. Normand.

¹⁰ For more information on USACE’s environmental infrastructure assistance, see CRS Report R47162, *Overview of U.S. Army Corps of Engineers Environmental Infrastructure (EI) Assistance*, by Anna E. Normand.

funding for USACE to allocate in its work plans to authorized projects regardless of flood impacts.¹¹

Legislative Direction

Eligible Activities

Congress generally has tailored supplemental appropriations acts to reflect specific characteristics of recent disasters or economic, infrastructure, or security concerns. At times, Congress has specified in law certain projects to receive funding.¹² Starting in the 111th Congress, supplemental appropriations acts have not identified specific studies and projects to receive such funding; instead, Congress has prescribed eligibility specifications for projects and activities to receive supplemental funding provided to USACE accounts. For example, supplemental funding may apply to USACE activities and projects of a specific type (e.g., flood and storm risk reduction, navigation dredging), affected by or in response to certain events (e.g., natural disasters, coronavirus), and/or in certain localities (e.g., states with multiple major disasters in certain fiscal years).

Differences from Annual Appropriations

Enacted appropriations language directing supplemental appropriations acts for USACE has, in many cases, differed from language in regular appropriations acts. As mentioned, supplemental appropriations acts since the 111th Congress have not specified individual studies and projects to receive funding, whereas annual appropriations to USACE have included directed funding for studies and projects in explanatory statements.¹³ In supplemental appropriations acts that have provided USACE Investigations, Construction, and MR&T account funding, Congress often has not limited the initiation of new USACE studies and construction projects; by contrast, annual appropriations for USACE generally limit new study and construction starts. Frequently, supplemental appropriations acts have designated funding in USACE accounts as an emergency requirement, effectively exempting these appropriations from enforcement under applicable budgetary rules that typically are applied to regular annual appropriations.¹⁴

Statutory and Policy Exemptions

Supplemental appropriations also have included exemptions to statutory requirements and policies that typically apply to USACE studies and projects. These exemptions have included waiving requirements that limit USACE's ability to proceed with projects that exceed their

¹¹ See "Army Civil Works Program, FY 2023 work plan" at <https://usace.contentdm.oclc.org/digital/collection/p16021coll6/id/2307>.

¹² For example, see Chapter 3, Title I, of the Disaster Relief and Recovery Supplemental Appropriations Act, 2008 (Division B of P.L. 110-329).

¹³ Directed funding in annual appropriations acts for USACE has included studies and projects included in the President's budget request, and, since the 117th Congress, Community Project Funding and Congressionally Directed Spending items selected for funding. Government Accountability Office (GAO), *Army Corps of Engineers: Geographic Distribution of Construction Funding for Water Resources Projects*, GAO-25-107241, February 20, 2025, <https://www.gao.gov/products/gao-25-107241>. Hereinafter GAO, *Army Corps of Engineers 2025*.

¹⁴ An example of an exception is \$3.5 billion of Construction funding from P.L. 113-2, which was not designated as an emergency requirement compared to other Construction funding in the act. For more information on the effect of emergency designations, see CRS Report R47594, *Budget Enforcement Rules: Emergency Designations*, by Drew C. Ahern.

authorization of appropriations and waiving nonfederal cost sharing.¹⁵ In some supplemental appropriations acts, Congress has allowed USACE to proceed from a feasibility study for a project to construction with approval of the Assistant Secretary of the Army for Civil Works (ASACW) rather than requiring project-specific congressional construction authorization. Some supplemental appropriations acts also have required the studies and projects to be completed with the supplemental funding provided in order to apply exemptions. **Table 2** summarizes the approach to various statutory requirements and policies in selected recent supplemental appropriations acts.

Table 2. Approach to Selected Requirements and Policies in USACE Supplemental Funding Bills

Requirement/Policy (Source)	IIJA	DRSAA 2022	BBA 2018
Study and Project Costs and Starts			
Limit to increases in project cost without obtaining congressional authorization (33 U.S.C. §2280)	Not applied ^a	Not applied ^a	Not applied ^b
Limit to number of study and construction starts (typical of annual appropriations acts)	Not applied	Not applied	Not applied
Allow for study funding prior to study authorization	Not applied	Applied	Applied
Allow for Construction funding prior to project authorization	Not applied	Applied	Applied
Trust Fund Contributions			
Harbor Maintenance Trust Fund pays eligible harbor maintenance costs (33 U.S.C. §2238)	Not applied	Not applied	Applied
Inland Waterways Trust Fund pays a portion of certain waterway construction costs (33 U.S.C. §2212; §109, Division AA, of P.L. 116-260)	Not applied	NA (Construction funds were for flood activities)	NA (Construction funds were for flood activities)
Nonfederal Cost Share			
Feasibility studies (33 U.S.C. §2215)	Applied ^c	Not Applied	Not applied
Ongoing construction to complete projects (33 U.S.C. §§2211-2213 for most water resource projects)	Applied ^d	Not applied ^e	Not applied ^e

¹⁵ Generally, waiving of cost sharing does not apply to other appropriations used to fund the study or project. In some supplemental appropriations acts, Congress has directed nonfederal entities to finance any applicable nonfederal costs in accordance with the provisions of Section 103(k) of P.L. 99-662 (33 U.S.C. §2213(k)) over a period of 30 years from the date of completion. USACE policies published in 1989 regarding this provision note that the limited discretion afforded to the Assistant Secretary of the Army for Civil Works (ASACW) for authorizing a nonfederal entity to extend such payments is principally intended for projects with vendible outputs, such as water supply and hydropower, and not for flood control projects. USACE, *Local Cooperation Agreements for New Start Construction Projects*, ER 1165-2-131, April 15, 1989.

Requirement/Policy (Source)	IIJA	DRSAA 2022	BBA 2018
New construction (33 U.S.C. §§2211-2213 for most water resource projects)	Applied ^d	Applied	Applied (waived for Puerto Rico and U.S. Virgin Islands)
Repairs to damaged shore protection (33 U.S.C. §701n)	Not applied	Not applied	Not applied
Other eligible repairs (e.g., inland levees; 33 U.S.C. §701n)	Applied	Applied	Applied
Financing of nonfederal cash contribution for construction projects (103(k) of P.L. 99-662)	Not applied	Applied	Applied

Sources: Congressional Research Service, using supplemental appropriations acts and the *U.S. Code*.

Notes: BBA 2018 = Bipartisan Budget Act of 2018 (P.L. 115-123); DRSAA 2022 = Disaster Relief Supplemental Appropriations Act, 2022 (Division B of P.L. 117-43); IIJA = Infrastructure Investment and Jobs Act (P.L. 117-58); NA = Not applicable; USACE = U.S. Army Corps of Engineers.

- The act specified that construction must be completed using these appropriations in order for 33 U.S.C. §2280 to not apply to the project. Subsequent acts may supersede this requirement.
- USACE implementation guidance states that BBA 2018 funds are not included in calculating the total project cost to be compared with the Section 902 limit for a project.
- IIJA maintained nonfederal study cost-share requirements, except for studies conducted under the authority of Section 118 of Division AA of P.L. 116-260, which are to be conducted at a full federal expense pursuant to the authority.
- IIJA maintained nonfederal construction cost-share requirements, except for certain projects and assistance related to restoring fish and wildlife passage.
- USACE defined *ongoing projects* as those that have received Construction account appropriations in any of the three previous fiscal years.

Subsequent Acts Providing Further Direction

Some appropriations acts have included provisions related to studies and projects retaining or taking on the terms and conditions of previous supplemental funding. For instance, Title IV of the Disaster Relief Supplemental Appropriations Act, 2025 (Division B of P.L. 118-158), provided Construction funding for projects that were previously funded with certain supplemental appropriations acts.¹⁶ The act directed that the additional funding have the same terms and conditions as provided by the supplemental appropriations that previously funded the project. The BBA 2018 directed USACE to transfer \$279 million of unobligated FCCE and O&M funding from Title I of the Disaster Relief Appropriations Act, 2013 (Division A of P.L. 113-2), to the Construction account to rehabilitate, repair, and construct USACE projects related to consequences of Hurricane Sandy. In another instance, Title I of the Energy and Water Development and Related Agencies Appropriations Act, 2024 (Division D of P.L. 118-42), directed the use of \$1.4 billion from unobligated and unallocated prior-year IIJA Construction appropriations to fund projects listed in the explanatory statement and specified that projects receiving these IIJA funds would be subject to the terms and conditions of IIJA funding. The act also included more provisions regarding the treatment of studies and projects in relation to

¹⁶ Past supplemental acts included Chapter 4, Title X, of the Disaster Relief Appropriations Act, 2013 (Division A of P.L. 113-2); Title IV, Division B, of the Bipartisan Budget Act of 2018 (P.L. 115-123); and Title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (Division B of P.L. 117-43).

supplemental appropriations (see text box, “Legislative Direction in the Energy and Water Development and Related Agencies Appropriations Act, 2024”).

Legislative Direction in the Energy and Water Development and Related Agencies Appropriations Act, 2024, Regarding Supplemental Appropriations

Title I of the Energy and Water Development and Related Agencies Appropriations Act, 2024 (Division D of P.L. 118-42), included various general provisions regarding both the use of supplemental funds and the completion of studies and projects that previously received supplemental funding.

- Section 109 allows for USACE to use unallocated Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58) USACE Construction funding, regardless of purpose, to fund USACE construction projects previously funded by appropriations from the Bipartisan Budget Act of 2018 (BBA 2018; P.L. 115-123) or the Disaster Relief Appropriations Act, 2013 (DRAA 2013; Division A of P.L. 113-2). The provision states that projects receiving such funding would retain the terms and conditions of the BBA 2018 and DRAA 2013, as applicable and as modified by Section 111 of the act. The provision also specifies that this funding would retain its status as an emergency requirement.
- Section 110 directs USACE to use unobligated Construction appropriations from Title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (Division B of P.L. 117-43), that were allocated to a project that previously received BBA 2018 Construction funding to be reallocated to the same project, including any modifications to the project, with the terms and conditions of the BBA 2018 as modified by Section 111. The provision also specifies that this funding would retain its status as an emergency requirement.
- Section 111 allows for appropriations from the Energy and Water Development and Related Agencies Appropriations Act, 2024, and future acts to provide additional funding for studies and projects that have received funding from the following headings and specifies that those additional funds be subject to the same terms and conditions of those headings, except requirements regarding completion: the USACE Construction account in the DRAA 2013, the USACE Investigations and Construction accounts in the BBA 2018, and the USACE Investigations account in the IIJA.
- Section 112 directs USACE to use a total of \$4.4 million in unobligated appropriations from specified acts to fund studies with signed feasibility cost-sharing agreements that have received funding from the BBA 2018 and IIJA, and for that funding to be subject to the terms and conditions of the BBA 2018 or IIJA, as modified by Section 111. The provision also specifies that this funding would retain its status as an emergency requirement.

USACE Implementation

Project Selection

After the enactment of supplemental appropriations, USACE has selected studies and projects that qualify based on the law to receive the funding. Some supplemental appropriations acts have specified that studies and projects in certain states and territories, such as those recently impacted by disasters, are eligible to receive funding. In those cases, eligibility has not guaranteed funding for studies and projects in those locations; for example, for BBA 2018 Construction appropriations, USACE funded projects in 14 of the 33 qualifying states and one of the three qualifying territories.¹⁷ Congress sometimes has stipulated what projects to prioritize for allocations. For example, Congress directed in the IIJA for the ASACW to prioritize for

¹⁷ The Construction and Investigations funds were for high-priority studies of projects in states and insular areas (i.e., territories) with more than one flood-related major disaster declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) in calendar years 2014, 2015, 2016, or 2017. This does not include USACE Construction funding for short-term repairs, which included a project in New Jersey.

Construction funding projects that directly benefit economically disadvantaged communities and inland waterway projects included in USACE's Capital Investment Strategy.¹⁸

To determine which projects to fund, USACE has scored and ranked work packages of eligible construction projects to compile a list of proposed allocations.¹⁹ USACE has stated that eligibility for projects to receive supplemental appropriations has been narrow and targeted for some acts, and selection did not require extensive ranking among the finite and limited projects eligible for funding.²⁰

Implementation Guidance

For some laws, USACE has developed implementation guidance for allocating supplemental funding. Although publicly available information has varied, USACE published implementation guidance for numerous acts providing supplemental funding to USACE, most recently including P.L. 115-123, P.L. 116-20, P.L. 117-43, P.L. 117-58, and P.L. 117-328.²¹ Prior to the BBA 2018, USACE did not publish implementation guidance; however, after enactment of ARRA in 2009, President Obama issued a presidential memorandum directing agencies to develop transparent, merit-based selection criteria to guide their discretion in committing, obligating, or expending funds under the law.²² USACE subsequently published an agency-wide Recovery Act Plan.²³

Spend Plans

For most of the acts providing USACE with supplemental appropriations since FY2018, USACE has published spend plans identifying studies and projects anticipated to receive the majority of the funding.²⁴ Often Congress has directed USACE to develop and deliver spend plans to the Appropriations Committees by a specified number of days after enactment. In some instances, USACE has published spend plans for short-term repair work separately from long-term work.

¹⁸ The ASACW published a memorandum titled *Implementation Guidance for Section 160 of the Water Resources Development Act of 2020, Definition of Economically Disadvantaged Community*, March 14, 2023, <https://usace.contentdm.oclc.org/utis/getfile/collection/p16021coll5/id/36002>. Past Capital Investment Strategies are available at USACE, Institute for Water Resources, "About the Inland Waterway Users Board," <https://www.iwr.usace.army.mil/Missions/Navigation/Inland-Waterways-Users-Board/About-the-IWUB/>.

¹⁹ GAO, *Army Corps of Engineers* 2025.

²⁰ GAO, *Army Corps of Engineers* 2025.

²¹ Implementation guidance for such acts is available at USACE, "Supplemental Program," <https://www.usace.army.mil/Missions/Civil-Works/Supplemental-Work/>. Some of P.L. 117-43 and P.L. 117-328 funding was allocated to projects in work plans (FY2024 and FY2022 work plans, respectively), along with allocations provided by regular annual appropriations. These work plans are available at USACE, "Civil Works Budget and Performance," <https://www.usace.army.mil/Missions/Civil-Works/Budget/>. USACE has not published implementation guidance for USACE supplemental funding from the following acts: P.L. 118-158, P.L. 117-180, P.L. 116-136, and P.L. 114-254. Most of these acts provided a smaller amount of funding for USACE compared with the ones for which USACE published implementation guidance.

²² Executive Office of the President, "Ensuring Responsible Spending of Recovery Act Funds," 74 *Federal Register* 12531, March 25, 2009. In particular, these criteria were to support particular projects with the greatest extent to (1) deliver programmatic results, (2) achieve economic stimulus, and (3) achieve long-term public benefits.

²³ The plan defined the consistency of USACE's Civil Works mission with the American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5) objectives, summarized anticipated allocations of ARRA funds for the Civil Works Business Programs, and outlined processes to review the progress and performance of these programs. USACE, *Civil Works Summary, Agency Recovery Act Plan*, March 31, 2010, <https://www.usace.army.mil/Portals/2/docs/recovery/ARRAUSACECWSummaryAugust2010.pdf>.

²⁴ Spend plans have included allocations for one or more of the following accounts: Flood Control and Coastal Emergencies (FCCE), O&M, Investigations, Construction, and MR&T. USACE, "Supplemental Program," <https://www.usace.army.mil/Missions/Civil-Works/Supplemental-Work/>.

Spend plans generally have not provided detailed information on how funding will be used for project activities. For instance, usually spend plans have included a topline study or project allocation figure and possibly a brief description of the anticipated work. USACE also has designated a portion of supplemental funding from some acts as part of a risk management and future investment reserve.²⁵ Some spend plans have included expected obligations of funding over several fiscal years. For instance, USACE's initial list of ARRA-funded projects included approximately 830 ARRA projects with projected expenditures out to FY2011,²⁶ and spend plans for Investigations and Construction funding from the Disaster Relief Supplemental Appropriations Act, 2025, provide estimated obligations through FY2027 for some activities.²⁷ USACE also has released amendments to some of its spend plans, which have reflected changes such as cancelation of projects, reprogramming of funds, updates of anticipated obligations, and adjustments in scope of work for a project.²⁸

Reporting

Congress has directed USACE to regularly provide it with reports detailing estimates of damages to USACE projects and funds expended for repairs of nonfederal flood control works.²⁹ Congress often has required in supplemental appropriations acts monthly reporting from USACE to the Appropriations Committees of the House and the Senate on the allocation, obligation, and expenditure of supplemental funds.³⁰ In some acts, Congress has required USACE to provide updates on implementing newly funded activities. For example, the IJA required USACE to brief the Appropriations Committees on implementation of a newly authorized pilot program for flood risk reduction studies in economically disadvantaged communities,³¹ and Title I of the Disaster Relief Appropriations Act, 2013 (Division A of P.L. 113-2), directed USACE to report on progress and the results of a comprehensive study to address the flood risk areas impacted by Hurricane Sandy.³² USACE recently launched a geospatial Supplemental Projects Viewer with information on the latest milestone and completion schedule for the majority of projects funded by the BBA 2018; Additional Supplemental Appropriations for Disaster Relief Act, 2019 (P.L.

²⁵ For example, USACE included \$132 million of Additional Supplemental Appropriations for Disaster Relief Act, 2019 (P.L. 116-20), Construction funding in an account-wide risk reserve. Implementation guidance states that the reserve "will be retained to both mitigate delivery risk and support subsequent allocations for implementation of additional projects. See the Construction spend plan and the associated policy guidance memorandum at USACE, "Disaster Relief Act, 2019," <https://www.usace.army.mil/Missions/Civil-Works/Supplemental-Work/DRA19/>.

²⁶ For more information on USACE's implementation of ARRA funding, including project lists, see USACE, "Recovery Act," <https://www.usace.army.mil/Recovery/>.

²⁷ USACE, "Supplemental Program," <https://www.usace.army.mil/Missions/Civil-Works/Supplemental-Work/>.

²⁸ For some acts, however, Congress has directed that the ASACW "shall not deviate from the spend plan, once the plan has been submitted to the Committees on Appropriations of both Houses of Congress." USACE, "Supplemental Program," <https://www.usace.army.mil/Missions/Civil-Works/Supplemental-Work/>.

²⁹ 33 U.S.C. §701n-2 requires a monthly report with detailed estimates of damages to each USACE project, caused by natural disasters or otherwise; and 33 U.S.C. §701n-1 requires a biannual report detailing the amounts expended for 33 U.S.C. §701n projects in the previous five fiscal years.

³⁰ These provisions may include such language as "That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to such Committees detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act." Title IV of the Disaster Relief Supplemental Appropriations Act, 2025 (Division B of P.L. 118-158).

³¹ For FY2023, the Infrastructure Investment and Jobs Act (P.L. 117-58) provided \$30 million to fund studies carried out in accordance with Section 118 of Division AA of the Consolidated Appropriations Act, 2021 (P.L. 116-260).

³² For more information on the study, including the report, see USACE, "About the North Atlantic Coast Comprehensive Study," <https://www.nad.usace.army.mil/CompStudy/>.

116-20); IIJA; DRSAA 2022; and DRSAA 2023;³³ however, for these laws and others, USACE has rarely provided publicly available information on the rate of obligation and expenditures of supplemental funding or detailed descriptions of project work.³⁴

³³ USACE, “Supplemental Projects Viewer,” <https://geospatial.sec.usace.army.mil/arcgis/apps/experiencebuilder/experience/?draft=true&id=79baf479fd5447f890fd9d7b0d8f244a>.

³⁴ One exception was the Obama Administration providing information on ARRA spending through a public website. Such information has sometimes been available in budget justifications. Budget justifications generally include information on study or project progress and the amount of supplemental appropriations applied to such work; this information is included only if the study or project was requested by the President.

Appendix A. Supplemental Appropriations for USACE from FY1990 Through FY2025

From FY1990 to FY2025, Congress provided approximately \$81.2 billion in nominal dollars (\$100.9 billion in FY2024 dollars) to the U.S. Army Corps of Engineers (USACE) through supplemental appropriations. **Table A-1** lists supplemental appropriations acts during this time period that provided funding to USACE and the appropriations, in nominal dollars, provided to USACE budget accounts. Although the majority of funding was for the Flood Control and Coastal Emergencies (FCCE) and Operation and Maintenance (O&M) accounts through FY2007, many subsequent appropriations acts provided the majority of their funding to accounts supporting project study and construction: the Investigations, Construction, and MR&T accounts.

Table A-1. USACE Account Funding from Supplemental Appropriations (FY1990-FY2025)

(nominal dollars in millions)

Public Law and Fiscal Year	Primary Purpose	Invest.	Const.	MR&T	O&M	Reg.	FUSRAP	FCCE	Exp.	WIFIP	Total
P.L. 118-158 (FY2025)	Natural Disasters	20	700	50	—	—	—	745	—	—	1,515
P.L. 117-328 (FY2023)	Natural Disasters and Project Work	5	559	16	377	—	—	519	5	—	1,480
P.L. 117-180 (FY2023)	Section 219 Environmental Infrastructure Assistance	—	20	—	—	—	—	—	—	—	20
P.L. 117-58 (FY2022)	Infrastructure Investment	150	11,615	808	4,000	160	—	251	40	75	17,099
P.L. 117-43 (FY2022)	Natural Disasters, Including Hurricane Ida	100	3,000	868	887	—	—	826	30	—	5,711
P.L. 116-136 (FY2020)	Coronavirus Response	—	—	—	50	—	—	—	20	NA	70
P.L. 116-20 (FY2019)	Natural Disasters, Including Hurricanes Florence and Michael, Typhoon Mangkhut, Super Typhoon Yutu, and Tropical Storm Gita	35	740	575	908	—	—	1,000	—	NA	3,258
P.L. 115-123 (FY2018)	Natural Disasters	135	15,055	770	608	—	—	810	20	NA	17,398
P.L. 114-254 (FY2017)	Natural Disasters	—	55	291	260	—	—	420	—	NA	1,025
P.L. 113-2 (FY2013)	Natural Disasters, Including Hurricane Sandy	70	3,470	—	1,563	—	—	1,590	10	NA	6,703
P.L. 112-77 (FY2012)	Natural Disasters	—	—	802	534	—	—	388	—	NA	1,724
P.L. 111-212 (FY2010)	Natural Disasters	5	—	19	173	—	—	20	—	NA	217

Public Law and Fiscal Year	Primary Purpose	Invest.	Const.	MR&T	O&M	Reg.	FUSRAP	FCCE	Exp.	WIFIP	Total
P.L. 111-32 (FY2009)	Natural Disasters	—	—	—	43	—	—	754	—	NA	797
P.L. 111-5 (FY2009)	Economic Recovery	25	2,000	375	2,075	25	100	—	—	NA	4,600
P.L. 110-329 (FY2008)	Natural Disasters, Including Hurricane Katrina	—	1,539	82	740	—	—	416	—	NA	2,777
P.L. 110-252 (FY2008)	Natural Disasters, Including Hurricane Katrina	—	2,897	18	298	—	—	3,153	2	NA	6,367
P.L. 110-28 (FY2007)	Natural Disasters, Including Hurricane Katrina	8	37	—	3	—	—	1,561	—	NA	1,609
P.L. 109-234 (FY2006)	Natural Disasters, Including Hurricane Katrina	3	549	—	3	—	—	3,145	—	NA	3,701
P.L. 109-148 (FY2006)	Natural Disasters, Including Hurricane Katrina	37	101	154	328	—	—	2,278	2	NA	2,900
P.L. 109-62 (FY2005)	Natural Disasters, Including Hurricane Katrina	—	—	—	200	—	—	200	—	NA	400
P.L. 108-324 (FY2005)	Natural Disasters	<1	63	6	145	—	—	148	—	NA	372^a
P.L. 108-83 (FY2003)	Natural Disasters	—	—	—	—	—	—	60	—	NA	60
P.L. 108-11 (FY2003)	Facility Security	—	—	—	39	—	—	—	—	NA	39
P.L. 107-206 (FY2002)	Facility Security	—	—	—	140	—	—	—	—	NA	140
P.L. 107-20 (FY2001)	Natural Disasters	—	—	9	87	—	—	50	—	NA	146
P.L. 106-246 (FY2000)	Various Project Work	4	3	—	—	—	—	—	—	NA	7
P.L. 105-174 (FY1998)	Natural Disasters	—	—	—	105	—	—	—	—	NA	105

Public Law and Fiscal Year	Primary Purpose	Invest.	Const.	MR&T	O&M	Reg.	FUSRAP	FCCE	Exp.	WIFIP	Total
P.L. 105-18 (FY1997)	Natural Disasters	—	—	20	150	—	—	415	—	NA	585
P.L. 104-208 (FY1997)	Natural Disasters, Including Hurricane Fran	—	—	—	19	—	—	—	—	NA	19
P.L. 104-134 (FY1996)	Natural Disasters, Including Northern Flood Events	—	—	—	30	—	—	135	—	NA	165
P.L. 103-211 (FY1994)	Natural Disasters	—	—	—	—	—	—	70	—	NA	70
P.L. 103-50 (FY1993)	Specific Project Work	—	1	—	—	—	—	—	—	NA	1
P.L. 102-368 (FY1992)	Natural Disasters, Including Hurricane Andrew	—	—	3	3	—	—	40	—	NA	46
P.L. 101-302 (FY1990)	Natural Disasters	—	—	—	40	—	—	20	15	NA	75
Total (FY1990-FY2025)		598	42,402	4,865	13,808	185	100	19,014	143	75	81,200

Source: Congressional Research Service using appropriations acts.

Notes: Const. = Construction; Exp. = Expenses; FCCE = Flood Control and Coastal Emergencies; FUSRAP = Formerly Utilized Sites Remedial Action Program; Invest. = Investigations; MR&T = Mississippi River and Tributaries; NA = Not applicable; O&M = Operation and Maintenance; Reg. = Regulatory; USACE = U.S. Army Corps of Engineers; WIFIP = Water Infrastructure Finance and Innovation Program (a USACE account since FY2021 for a credit assistance program for water resource projects). <1 = an amount less than \$499,000. *Fiscal year* represents the first fiscal year for which the supplemental appropriations were provided. (Some acts provide advance appropriations, meaning the appropriations are first available in future fiscal years.) Amounts do not include rescissions, transfers, or other reductions.

a. In addition to the amounts provided to specific accounts, the act appropriated \$10 million for various purposes and did not specify an account.

Appendix B. Description of USACE Supplemental Funding for Selected Accounts

The majority of supplemental appropriations generally have provided funding to the following USACE accounts. Below are summaries of these accounts and the types of activities conducted, particularly related to disaster activities, with supplemental funding provided to them.³⁵ The appendix begins with describing the accounts funded by most supplemental appropriations acts, the Flood Control and Coastal Emergencies (FCCE) and Operation and Maintenance (O&M) accounts, and then describes the accounts that have increasingly received funds for activities related to project study and construction.

Flood Control and Coastal Emergencies Account

The FCCE account is the primary account through which the USACE funds disaster-related activities. The primary activities funded under FCCE are flood fighting (e.g., sandbagging), emergency preparedness and response, and repair of damaged nonfederal flood and hurricane protection projects.³⁶ Congress authorized USACE in the Flood Control Act of 1941 (33 U.S.C. §701n) to assist in flood fighting and flood response. USACE can assist in flood fighting at the discretion of its Chief of Engineers to protect life and property, principally when state resources are overwhelmed. Congress also authorized USACE to operate the Rehabilitation and Inspection Program (RIP, also known as the P.L. 84-99 program) to fund the repair of participating nonfederal flood control works (e.g., levees, dams, dunes) damaged by natural events.³⁷ In supplemental appropriations acts, Congress often has directed USACE, using such FCCE funds, to restore the full project profile of coastal storm risk management at full federal expense.³⁸

The FCCE account could receive appropriations in anticipation of natural disasters, but annual discretionary funding for the account for the most part has been for preparedness activities.³⁹ Congress has given the Secretary of the Army (generally delegated to the Assistant Secretary of the Army for Civil Works [ASACW]) discretion to transfer from existing appropriations the monies necessary for the emergency work referenced above, until funds become available in the applicable account through supplemental appropriations or other avenues.⁴⁰ Congress often has

³⁵ For more information on U.S. Army Corps of Engineers (USACE) accounts, see CRS Report R46320, *U.S. Army Corps of Engineers: Annual Appropriations Process*, by Anna E. Normand and Nicole T. Carter.

³⁶ USACE may receive annual appropriations in the Flood Control and Coastal Emergencies (FCCE) account in anticipation of natural disasters (e.g., \$35 million in FY2024). However, Congress generally has not provided funding for USACE in advance of major disasters; instead, the majority of FCCE funding has come through supplemental appropriations.

³⁷ USACE, Chapter 5, “Rehabilitation and Inspection Program (RIP),” in *Emergency Employment of Army and Other Resources, Civil Emergency Management Program*, ER 500-1-1, September 30, 2001, https://www.publications.usace.army.mil/portals/76/publications/engineerregulations/er_500-1-1.pdf.

³⁸ For coastal storm risk management projects, *full project profile* is defined as the authorized beach profile of the project in a fully renourished state.

³⁹ For example, see USACE, *FY2025 Budget Justification for Other Business Programs*, p. 8, <https://usace.contentdm.oclc.org/utils/getfile/collection/p16021coll6/id/2483>.

⁴⁰ 33 U.S.C. 701n includes the following provision:

Provided, That pending the appropriation of sums to such emergency fund, the Secretary of the Army may allot, from existing flood-control appropriations, such sums as may be necessary for the immediate prosecution of the work herein authorized, such appropriations to be reimbursed from the appropriation herein authorized when made.

specified that FCCE funding, in addition to other USACE supplemental funding, is to be distributed for the highest priority dredging and repairs based on risks and consequences.

Operation and Maintenance Account

The O&M account funds activities related to existing USACE projects that the agency operates and maintains, including upkeep of physical infrastructure and other activities (e.g., dredging of ports and waterways). Common disaster activities funded under this account include repair of damaged federally operated flood and hurricane protection projects (e.g., dams, levees, floodwalls) and dredging of authorized federal navigation channels. Some of these funded activities have been more short term, whereas other O&M funded activities have funded more long-term activities. Sometimes, Congress has directed USACE to fund Harbor Maintenance Trust Fund-eligible activities with Treasury funds instead of through the trust fund.

Investigations Account

The Investigation account provides funds for USACE studies and related activities. Studies include feasibility studies that may lead to recommendation for construction of a new USACE project or to modification of an authorized project. Generally, these studies were authorized in law or by committee resolution.⁴¹ Some supplemental funding for the Investigations account also has supported comprehensive studies and watershed studies, which focused predominantly on flood and storm damage reductions.⁴² Preconstruction, engineering, and design activities for USACE projects prior to construction authorization also have been eligible for some USACE supplemental funding from the Investigations account.

Construction Account

The Construction account generally funds new project construction and major upgrades to existing projects (e.g., significant dam repairs). For example, supplemental Construction funding has been used to improve existing USACE coastal and riverine flood-risk reduction projects and for new USACE construction projects to reduce flood risks in certain geographic locations. Although USACE projects usually must be authorized in order to receive Construction appropriations, some supplemental appropriations acts did not require prior authorization; instead, some acts allowed for authorization of the project after enactment or for ASACW approval of a project that was studied using Investigations funding from the same supplemental appropriations act.⁴³ Some supplemental appropriations acts have specified that a certain amount of Construction funding is to support projects under identified Continuing Authorities Programs.⁴⁴ Supplemental appropriations acts also have provided Construction funds for emergency situations at USACE projects, such as emergency dredging of shoaled material, and to rehabilitate and repair damage caused by natural disasters to USACE projects.

⁴¹ In addition to authorities for individual studies, USACE may conduct studies through programmatic authorities, such as Section 216 of the Flood Control Act of 1970 (33 U.S.C. §549a). Section 216 authorizes the Chief of Engineers to review USACE projects to recommend modifications regarding changing conditions or improving environmental quality.

⁴² For example, the Investigations account appropriations from the Bipartisan Budget Act of 2018 (P.L. 115-123) funded the South Atlantic Coastal Comprehensive Study and the Houston Regional Watershed Assessment.

⁴³ The Assistant Secretary of the Army for Civil Works is to determine whether the project is technically feasible, economically justified, and environmentally acceptable.

⁴⁴ For more information, see CRS In Focus IF12635, *Continuing Authorities Programs (CAPs) of the U.S. Army Corps of Engineers*, by Nicole T. Carter and Anna E. Normand.

Mississippi River and Tributaries Account

The Mississippi River and Tributaries (MR&T) account supports specific flood control and navigation projects for the lower Mississippi River Valley. Subaccounts include Investigations, Construction, and O&M for such projects. Supplemental expenditures under this account typically have consisted of repairing damaged MR&T levees, floodways, and other project features and addressing emergency situations. For some supplemental appropriations acts, the account also has funded long-term activities similar to those funded by the Investigations and Construction accounts.

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