

# Impact of Federal Budget Gimmicks:

## Changes in Mandatory Program Spending (ChIMPS)



### Introduction

Fiscal year 2017 started October 1, 2016. Absent full year spending bills, the President signed stopgap legislation that would continue to fund government until December 9, 2016. Even though the legislatively mandated budget cap for FY2017 marks a slight increase over FY2016 spending levels, a 0.496 percent across the board cut was included in the stopgap spending bill to keep spending under the pro-rated cap levels. Why was this necessary? In part because of a budget gimmick that deserves taxpayers' attention – ChIMPS, or Changes in Mandatory Program Spending. ChIMPS, a term recognized by Washington insiders but largely unknown to ordinary taxpayers, are a prime example of dysfunction in Washington. Ending this budgetary gimmick is a necessary step toward making the federal budget process and governmental agencies work in the taxpayer's interest.

### Changes In Mandatory Program Spending (CHIMPS)

In budgetary parlance, ChIMPS refers to the process of using annual spending bills to limit spending on a mandatory spending program that is otherwise authorized in multi-year or permanent authorizing legislation. There are two main types of ChIMPS: (1) those that rely on fake "paper savings" to mask increased spending elsewhere in the federal budget and (2) those resulting in meaningful funding cuts with real-world consequences, such as undermining underlying program goals and creating uncertainty and unpredictability. The use of ChIMPS is a symptom of larger problems with the overall U.S. budget process. The inability of Congress to adopt budget resolutions, consider annual spending bills separately and on time, abuse of "off-budget" accounts for defense and emergency spending, and gamesmanship of budget scoring process through the use of CHIMPS and other means, is evidence the budget process needs fundamental reform. Congress is unable or unwilling to develop a budget process that identifies, debates, and produces public goods and without resorting to budget gimmicks.





### Background on the Budget

Before diving into a description of ChIMPS, it is important to first understand the basics of the federal budget process and the types of spending that occur:

- **Discretionary:** Roughly one-third of the federal budget, discretionary spending is the pot of money that Congress makes spending decisions about each year via the appropriations process. It includes funding for the Pentagon, NASA, Education, and other government agencies through 12 appropriations bills that are required to be completed by Sept. 30 of each year (end of the Fiscal Year (FY)). Otherwise, a government shutdown occurs. Discretionary spending is authorized by underlying authorization bills that “establish, continue, or modify agencies or programs.”<sup>1</sup>
- **Mandatory:** Comprising two-thirds of the federal budget and containing large entitlement programs like Social Security and Medicare, mandatory spending also includes other smaller pieces not subject to annual appropriations like federal civilian and military retirement, agricultural subsidies, conservation spending, and many nutrition assistance programs. Permanent or multi-year legislation establishes spending for mandatory programs, but unlike discretionary spending, mandatory spending is not altered by Congress each year (except programs affected by ChIMPS of course).
- **Emergency:** In 1991, the Office of Management and Budget (OMB) defined emergency spending as necessary, sudden, urgent, unforeseen, and temporary. In reality, Congress decides what is “emergency” spending, and it is not subject to budget caps (see below).

The annual budget process is supposed to follow a formula established under the Congressional Budget and Impoundment Act of 1974 law as amended. After the President submits the budget request for the upcoming fiscal year, the House and Senate Budget Committees draft their respective budgets for the upcoming fiscal year. Eventually these resolutions become a bicameral budget resolution. The proposal sets the top-line number for discretionary spending for the upcoming fiscal year. The Appropriations Committees then take the top-line number, dividing it up among the 12 appropriations subcommittees that write bills to fund government – everything from the Pentagon to congressional operations. However, in reality, the bills are rarely all passed before the start of the fiscal year, resulting in continuing resolutions to fund the government over shorter time periods and/or omnibus bills combining multiple appropriations bills into one. ChIMPS are included in these bills to enable spending in excess of the agreed upon top-line without appearing to do so.

In an effort to get the nation’s finances under control, the Budget Control Act (BCA) of 2011 set caps for mandatory and discretionary spending in FY2012 and beyond, in addition to requiring \$1.2 trillion in savings over a 10-year period after FY13. Across-the-board sequestration cuts were made in FY13, but in years thereafter, spending caps were established for defense and non-defense discretionary spending. These caps have been amended several times to reduce their impact, often with specious offsets. In the post-BCA era ChIMPS became particularly valuable as a means to evade even the amended caps.

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1. Defense discretionary spending has its own gimmick to exceed the caps – Overseas Contingency Operations account. This is purportedly to fund overseas operations and is not counted against the caps, but in practice as much as half of OCO funding has been found to be for functions that should have been included in the base budget (and subject to the caps).

## Background and Examples of Different Types of ChIMPS

Simply put, ChIMPS are a way to game the budget system. As Senator Lankford (R-OK) stated earlier this year, they “make Congress look good but don’t actually deal with our deficit and debt.”<sup>2</sup> ChIMPS are used within the appropriations process to increase non-defense discretionary spending<sup>1</sup> each year by reducing mandatory spending (either via real budget cuts or fake savings) normally reserved for permanent or multi-year legislation.<sup>3</sup> In effect, ChIMPS are a way to squeeze more government spending into annual appropriations bills that would otherwise bust budget caps.<sup>4</sup> Annual ChIMPS increased from an average of \$6.7 billion between 2007 and 2010 (pre-BCA) to nearly \$20 billion today.<sup>5</sup> Some ChIMPS, such as those to agriculture conservation programs, have real budget impacts, others are simply paper savings.

For example, the Congressional Budget Office (CBO) estimated that the 2014 farm bill would cost taxpayers nearly \$1 trillion over the following ten years. CBO assumed various amounts of spending in different agriculture programs to arrive at its ten-year spending estimate. Through federal budget Scorekeeping Guideline 3 (one of several rules that “ensure consistent treatment of spending authority, appropriations, and outlays across programs and over time”<sup>6</sup>), Appropriations Committees are allowed to limit mandatory spending for one year<sup>2</sup> and use the savings (difference between the CBO “score” and the one-year limit placed in the annual spending bill) for spending on discretionary programs.<sup>7</sup> The savings may be spent on programs completely unrelated to the initial authorized spending. For instance, recent appropriations bills have cut Environmental Quality Incentives Program (EQIP) funding for agricultural conservation practices to spend on non-conservation programs.<sup>8</sup> Since the limitation is only for one year, if the succeeding fiscal year starts with a continuing resolution extending the previous year’s spending, it may result in a level of spending in excess of that year’s budget cap. This necessitates an across-the-board cut in the continuing resolution (like the 0.496 percent across the board cut for FY17 discussed in the introduction to this paper).

However, other ChIMPS are simply budget gimmicks. These include claiming savings while simply shifting mandatory spending to future years and claiming cuts from “funds that were not going to be spent anyway,”<sup>9</sup> which are detailed below. However, these phantom “savings” are used to spend more actual taxpayer dollars in the meantime, increasing overall government expenditures.

- An example of a multi-year ChIMPS gimmick includes the Crime Victim’s Fund (CVF). Criminal fines and other related revenue is placed in the CVF and the money is distributed as grant “funding for state victim compensation and assistance programs.”<sup>10</sup> Congress routinely caps CVF funding that can be used each year (claiming ChIMPS savings), but the authority to spend those funds on CVF grants is still reserved for use in later years. So lawmakers can raid the CVF fund to spend on other programs, while not eliminating future spending on CVF grants.

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2. According to the Congressional Research Service, “When appropriators limit mandatory spending, they usually do not change the authorizing law. Their action has the same effect as changing the law, but only for the one year to which the appropriation applies. Appropriators put limits on mandatory programs by using language such as: “None of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries and expenses of personnel to carry out section [ ... ] of Public Law [ ... ] in excess of \$[ ... ].”” [http://digital.library.unt.edu/ark:/67531/metadc808922/m2/1/high\\_res\\_d/IF10041\\_2015Jan09.pdf](http://digital.library.unt.edu/ark:/67531/metadc808922/m2/1/high_res_d/IF10041_2015Jan09.pdf)

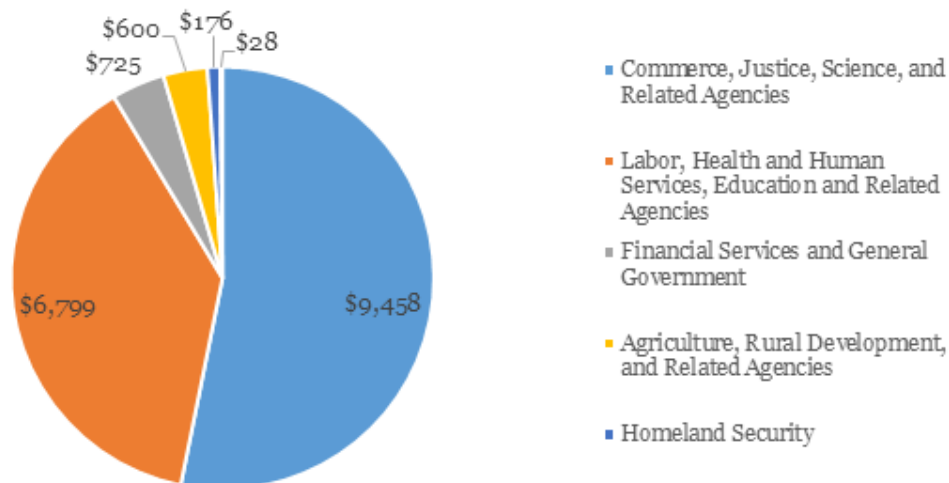
- Another ChIMPS gimmick claims savings by limiting mandatory funding that was authorized “to remain available until expended.”<sup>11</sup> For example, 2008 farm bill provided the Repowering Assistance Program with \$35 million in mandatory funding to remain available until it was spent.<sup>12</sup> In FY13 though, Congress “cut” \$28 million from the program.<sup>13</sup> But by failing to amend the underlying authorizing language (in this case, the farm bill’s

authority to obligate funds in future years), the government spends the fake savings and reserves the \$28 million to spend in future years (meaning no real savings for taxpayers).<sup>14</sup> Current CBO scoring rules also allow these ChIMPS to be used year after year,<sup>15</sup> meaning the multi-year total of ChIMPS “can exceed the mandatory funds made available for the program in the authorizing legislation.”<sup>16</sup>

### Programs Affected by ChIMPS

The largest ChIMPS in recent appropriations bills have primarily involved two programs – CVF and the Children’s Health Insurance Fund (CHIP) – with smaller ChIMPS for agriculture programs (primarily conservation programs) and other financial services and homeland security programs.<sup>17</sup> Hence, over 90% of the FY16 ChIMPS (totaling \$18 billion) were included in just two appropriations bills: Commerce, Justice, Science, and Related Agencies; and Labor, Health and Human Services, Education and Related Agencies (see Figure 1).<sup>18</sup> The CVF ChIMP (\$9 billion) alone comprised just over 50% of the dollar amount of FY16 ChIMPS.<sup>19</sup> However, according to the Congressional Research Service (CRS), the occurrence of ChIMPS is more prevalent in the Agriculture Appropriations Subcommittee than other Subcommittees and appropriations bills (given the larger number of individual agriculture programs affected by ChIMPS).<sup>20</sup> Agriculture-related ChIMPS have also fluctuated in dollar amount from year to year, with a high of \$1.6 billion in FY12, with a FY11-16 average of \$1 billion per year.<sup>21</sup>

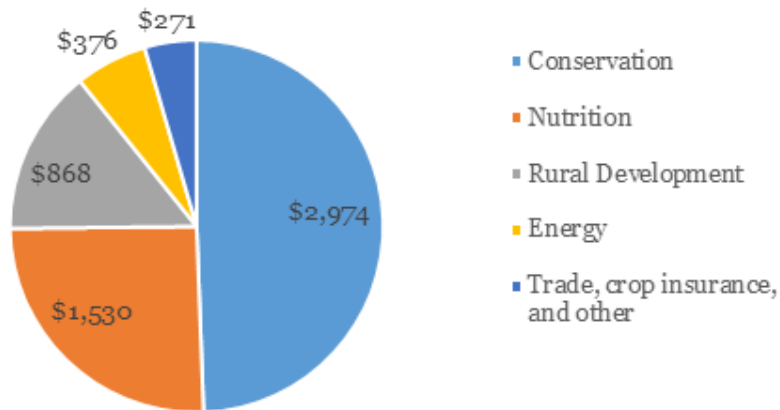
Figure 1: FY2016 ChIMPS, Categorized by Senate Appropriations Subcommittees (in millions)



## Agriculture Programs Affected by ChIMPS

Agriculture conservation programs (most recently authorized as part of the 2014 farm bill) have been subject to the largest amount of ChIMPS over the past decade.<sup>22</sup> In fact, conservation program ChIMPS have represented 50% of the costs of all agriculture-related ChIMPS from FY11-16 (see Figure 2).<sup>23</sup>

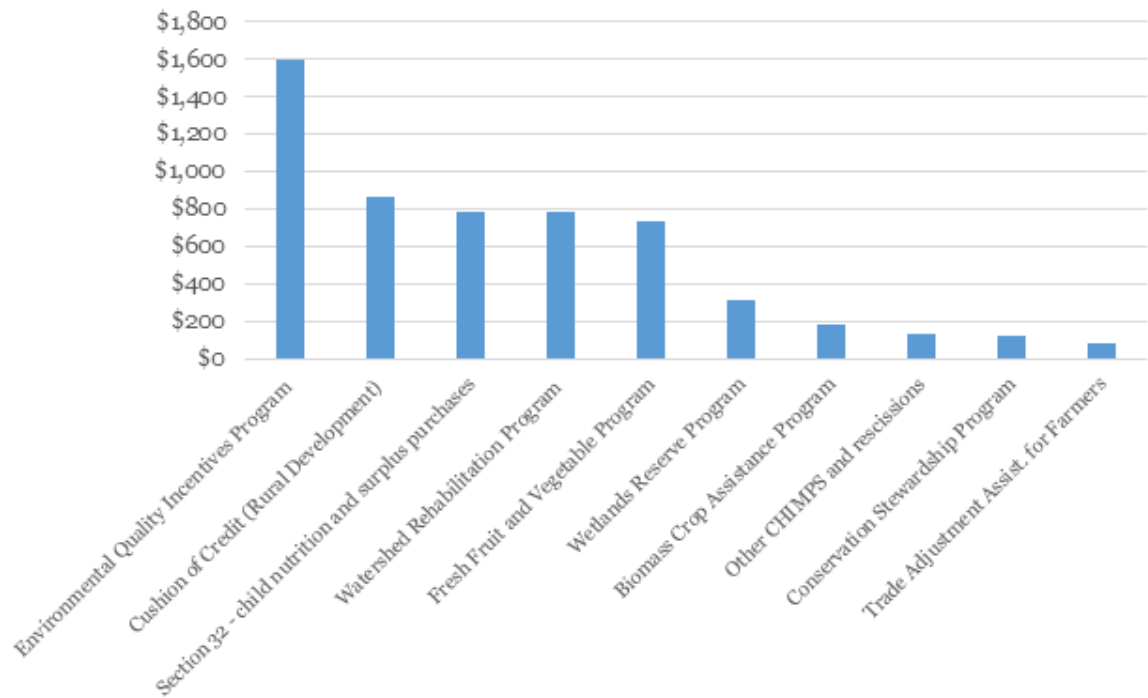
Figure 2: FY11-16 Agriculture ChIMPS by Farm Bill Title, in millions



The program receiving the largest cuts (year after year) is EQIP (see Figure 3 for a top ten list of agriculture ChIMPS from FY11-16).<sup>24</sup> Other conservation programs affected by frequent ChIMPS include the Watershed (dam) Rehabilitation Program and the Conservation Stewardship Program (CSP).<sup>25</sup> EQIP and CSP<sup>3</sup> are working-lands programs (as opposed to land set-asides) that help farmers and landowners install new or continue existing conservation practices on their farms to improve water quality, reduce soil erosion, create wildlife habitat, etc. However, other conservation programs such as the Conservation Reserve Program (CRP) and more notably farm subsidy programs for crops such as corn and soybeans have remained untouched by ChIMPS (since at least FY03).<sup>26</sup> Appendix 1 includes a more comprehensive list of FY11-16 ag-related ChIMPS.<sup>27</sup> (Note that some annual ChIMPS totals may vary slightly within years due to whether or not CRS included certain rescissions within them).<sup>28</sup>

3. In addition to ChIMPS cuts within appropriations bills, CSP has also been subject to funding cuts in other pieces of legislation, including offsets for crop and livestock disaster spending in FY03 and FY05 (\$3.1 billion and \$2.9 billion, respectively), budget reconciliation in FY05, and the 2014 farm bill which reduced conservation program spending as a whole by \$6 billion over ten years (when also including across-the-board sequestration cuts). Unlike ChIMPS, these changes amend the underlying farm bill directly. <http://nationalaglawcenter.org/wp-content/uploads/assets/crs/R41245.pdf>, [http://digital.library.unt.edu/ark:/67531/metadc808922/m2/1/high\\_res\\_d/IF10041\\_2015Jan09.pdf](http://digital.library.unt.edu/ark:/67531/metadc808922/m2/1/high_res_d/IF10041_2015Jan09.pdf)

Figure 3: Top 10 Farm Bill ChIMPS (Agriculture Dept.), FY11-16, in Millions



**ChIMPS in the President’s Budget Requests**

While some ChIMPS originate in Congress, other times the seed is planted before Congress even begins work on its annual appropriations bills. ChIMPS are also proposed in the President’s Budget Request (required to be sent to Congress each year by February but is sometimes released late). For instance, the President proposed \$10.5

billion in CVF ChIMPS in FY17.<sup>29</sup> And while the President’s most recent FY17 budget request proposed no cuts to either EQIP or CSP, the FY15 and FY16 requests proposed to reduce funding for these programs by over \$600 million over just this two-year timeframe.<sup>30</sup> Actual ChIMPS passed in bills later signed by the President were less for EQIP but slightly higher for CSP in FY16. (See Table 1 for more information.)<sup>31</sup>

**Table 1: Ag-related ChIMPS in Recent President's Budget Requests, in Millions**

	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>TOTAL</b>
Environmental Quality Incentives Program (EQIP)	-\$250	-\$373		-\$623
Section 32 - child nutrition and surplus purchases		-\$292	-\$311	-\$603
Fresh Fruit and Vegetable Program (simply delaying outlays until the next FY)	-\$122	-\$125	-\$122	-\$369
Cushion of Credit (Rural Development)		-\$154	-\$152	-\$306
Watershed Rehabilitation Program	-\$153	-\$69	-\$54	-\$276
Emergency Livestock Assistance Program	-\$125			-\$125
Conservation Security Program (CSP)		-\$3		-\$3

## Impact of ChIMPS

While some ChIMPS (such as those for farm bill biofuels programs or the Watershed (dam) Rehabilitation Program) have the potential to eliminate wasteful spending, ChIMPS are more frequently used as budget gimmicks to increase federal spending and sometimes also used to cut effective and efficient federal programs. ChIMPS have other impacts, including but not limited to the following:

- Most ChIMPS (at least 50% - from CVF and CHIP in particular<sup>32</sup>) do not result in actual budget savings but are rather budget gimmicks that simply delay spending/outlays in a program to future years, while allowing immediate additional spending in an unrelated program, increasing overall government spending. Hence, the impact of ChIMPS on these programs is more limited than those resulting in real spending cuts.
- Use of ChIMPS has increased to evade statutorily mandated budget caps. This results in promised savings not being realized as well as complicates the succeeding year appropriations under a continuing resolution. Because the ChIMPS allow spending in excess of the statutory cap, simply

extending last year's spending without the corresponding ChIMPS (as is the case in a CR) would often break the budget cap for that year. This has forced appropriators to routinely apply an across-the-board cut to all discretionary spending.

- As CRS has noted, ChIMPS may thwart the intent of lawmakers writing authorizing bills and undermine past support that led to certain bills' passage.<sup>33</sup> Program goals (set to achieve public goods) set forth in previous bills are also unlikely to be fully met due to funding reductions.<sup>34</sup>
- Cuts are not distributed across programs or appropriations bills equally and are often finalized through a process with limited public input and/or oversight.
- ChIMPS create uncertainty and unpredictability for farmers and other recipients of federal funding affected by ChIMPS. For instance, the artificial caps placed on the CVF by ChIMPS both reduces assistance that would otherwise go to crime victims and prevents excess revenue from criminal penalties from reducing the deficit.



### Efforts to Reign in ChIMPS

The House and Senate Budget Committees and some Members of Congress have attempted to rein in the use of ChIMPS. Most recently, the FY16 Conference Budget Resolution<sup>35</sup> established “a point of order restricting the inclusion of... [CHIMPS] in appropriations legislation for FY2016-FY2019.”<sup>36</sup> It limits ChIMPS that result in no real taxpayer savings to \$19.1 billion for FY16-17, \$17 billion in FY18, and \$15 billion in FY19,<sup>37</sup> in addition to limiting CVF ChIMPS to \$10.8 billion.<sup>38</sup> FY16 ChIMPS fell below this new cap. Senator Toomey (R-PA) also led efforts to increase CVF outlays in FY16 (thus limiting Congress’s ability to use the fake savings for more government spending).<sup>39</sup> In 2011, Sen. Jeff Sessions (R-AL) and then-Sen. Olympia Snowe (R-ME) introduced the Honest Budget Act, S. 1651, to “prevent changes in mandatory spending programs from being used as phony budgetary savings in appropriation bills.”<sup>40</sup> In 2013, Rep. Roby (R-AL) introduced a similar bill in the House, H.R. 1270. Another avenue to eliminate the use of CHIMPS would be to revisit current budget scorekeeping rules that have been in effect since 1997,<sup>41</sup> but those overseeing budget scorekeeping rules (CBO, OMB, and the House and Senate Budget Committees) would all need to agree on changes.<sup>42</sup>

### Recommendations

As Congress considers process reforms for the badly broken budget process, eliminating ChIMPS and increasing their transparency should be high on the list. The government must spend within its means, and taxpayer dollars should be directed toward projects with the best return on taxpayers’ investment. But continuing to use ChIMPS undermines those goals. If ChIMPS are indeed used to cut wasteful spending (those with unintended consequences and long-term liabilities such as farm bill corn ethanol subsidies), then the wasteful spending should simply be eliminated in the underlying legislation instead of being reduced one year at a time. Otherwise phony savings can be used to increase government spending each year, with little input for taxpayer oversight.

## Appendix 1

<b>Farm Bill Program ChIMPS (Dept. of Agriculture), in Millions</b>						
	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
<b>Conservation Title</b>						
Agricultural Management Assistance		-\$5	-\$5			
Conservation Stewardship Program	-\$39	-\$77			-\$7	
Environmental Quality Incentives Program	-\$350	-\$350	-\$279	-\$272	-\$136	-\$209
Farmland Protection Program		-\$50				
Grasslands Reserve Program		-\$30				
Watershed Rehabilitation Program	-\$165	-\$165	-\$165	-\$153	-\$69	-\$68
Wetlands Reserve Program	-\$119	-\$200				
Voluntary Public Access Program		-\$17				
Wildlife Habitat Incentive Program		-\$35	-\$9			
<b>Trade</b>						
Export credit/export enhancement		-\$20				
Trade Adjustment Assistance for farmers		-\$90				
<b>Nutrition Title</b>						
Section 32 - child nutrition and surplus purchases		-\$150	-\$110	-\$189	-\$121	-\$216
Food and Nutrition Service activities						
Fresh Fruit and Vegetable Program	-\$117	-\$133	-\$117	-\$119	-\$122	-\$125
Supplemental Nutrition Assistance Program employment and training		-\$11				
<b>Rural Development Title</b>						
Cushion of Credit (Rural Development)		-\$155	-\$180	-\$172	-\$179	-\$179
Microentrepreneur Assistance Program		-\$3				
<b>Energy Title</b>						
Bioenergy Program for Advanced Biofuels		-\$40				
Biomass Crop Assistance Program	-\$134	-\$28			-\$2	-\$20
Biomass Research and Development						
Biorefinery Assistance Program				-\$41	-\$16	-\$19
Repowering Assistance			-\$28			
Rural Energy for America Program/renewable energy systems		-\$48				
<b>Crop Insurance Title</b>						
Crop insurance good performance discount		-\$25				
<b>Other</b>						
Other CHIMPS and rescissions				-\$8	-\$133	\$5
<b>TOTAL AGRICULTURE CHIMPS</b>	<b>-\$924</b>	<b>-\$1,632</b>	<b>-\$893</b>	<b>-\$954</b>	<b>-\$785</b>	<b>-\$831</b>

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