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## **Fiscal Year 2024, U.S. Senate**

### **As of March 23, 2024**

This report summarizes the Congressional Budget Office's cost estimates of proposed discretionary appropriations for fiscal year 2024 contained in legislation considered by the Senate.

**Table 1** is a summary for statutory enforcement under the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. **Table 2** is a summary of advance appropriations provided in 2024 appropriation legislation for future fiscal years. **Table 3** summarizes CBO's estimates of changes in direct spending that would result from provisions that make changes in mandatory programs.

### **Status of Appropriation Legislation**

The tables reflect CBO's estimates for each piece of legislation at the most recent stage of Congressional consideration, starting with the version reported by the Senate Committee on Appropriations. Estimates were prepared relative to CBO's May 2023 baseline. By longstanding convention, the budgetary effects of supplemental appropriation legislation are not incorporated into current-status amounts until such legislation becomes law.

#### *Enacted Appropriation Legislation*

- Continuing Appropriations Act, 2024 (Division A of Public Law 118-15)
- Further Continuing Appropriations Act, 2024 (Division A of P.L. 118-22)
- Further Additional Continuing Appropriations Act, 2024 (Division A of P.L. 118-35)
- Extension of Continuing Appropriations Act, 2024 (Division A of P.L. 118-40)
- Consolidated Appropriations Act, 2024 (P.L. 118-42)
  - Military Construction, Veterans Affairs - Division A
  - Agriculture - Division B
  - Commerce, Justice, Science - Division C
  - Energy and Water - Division D
  - Interior and Environment – Division E
  - Transportation, Housing and Urban Development - Division F
- Further Consolidated Appropriations Act, 2024 (P.L. 118-47)
  - Defense - Division A
  - Financial Services - Division B
  - Homeland Security - Division C
  - Labor, Health and Human Services, Education – Division D
  - Legislative Branch - Division E
  - State, Foreign Operations - Division F

See also

[CBO's Cost Estimates Explained](#), [CBO Describes Its Cost-Estimating Process](#), [Glossary](#)

**Table 1** summarizes discretionary spending under 2024 legislation and delineates budget authority that is subject to limits (called caps) established in the Fiscal Responsibility Act of 2023 (FRA, Public Law 118-5).<sup>a</sup> In 2024, separate caps exist for defense funding (in law, *revised security*, which is budget function 050) and for nondefense funding (*revised nonsecurity*, which covers all other budget functions). The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177), as amended, provides for certain adjustments to the caps.

**Table 1.**  
**Statutory Caps and Adjustments, by Appropriations Subcommittee**

| Millions of Dollars                     |     | Spending Counted for Statutory Caps <sup>a</sup> |             |           |                    |           |          |                   |                      |                           | Emergency Spending Not Counted for Caps <sup>b</sup> | Total  |           |
|---|-----|--|-------------|-----------|--------------------|-----------|----------|-------------------|----------------------|---------------------------|--|--------|-----------|
|   |     | Constrained by Caps                              |             |           | Adjustment to Caps |           |          |                   |                      |                           |  |        |           |
|   |     | Security   | Nonsecurity | Total     | Security           |           |          | Nonsecurity       |                      |                           |  |        |           |
|   |     |  |             |           | Emergency          | Emergency | Disaster | Program Integrity | Wildfire Suppression | Total Spending Under Caps |  |        |           |
| Agriculture <sup>c</sup>                | BA: | 0  | 26,228      | 26,228    | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 26,228   | 0      | 26,228    |
|   | O:  | 0  | 28,493      | 28,493    | 0                  | 36        | 0        | 0                 | 0                    | 0                         | 28,529   | 0      | 28,529    |
| Commerce, Justice, Science <sup>d</sup> | BA: | 6,356  | 60,182      | 66,538    | 0                  | 2,000     | 0        | 0                 | 0                    | 0                         | 68,538   | 1,400  | 69,938    |
|   | O:  | 6,361  | 79,292      | 85,653    | 0                  | 1,061     | 0        | 0                 | 0                    | 0                         | 86,714   | 246    | 86,960    |
| Defense                                 | BA: | 824,298  | 187         | 824,485   | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 824,485  | 0      | 824,485   |
|   | O:  | 785,513  | 176         | 785,689   | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 785,689  | 0      | 785,689   |
| Energy and Water <sup>e</sup>           | BA: | 33,287   | 24,904      | 58,191    | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 58,191   | 13,688 | 71,879    |
|   | O:  | 31,491   | 32,511      | 64,002    | 0                  | 0         | 1        | 0                 | 0                    | 0                         | 64,003   | 519    | 64,522    |
| Financial Services <sup>f</sup>         | BA: | 45   | 13,689      | 13,734    | 0                  | 0         | 143      | 0                 | 0                    | 0                         | 13,877   | 1      | 13,878    |
|   | O:  | 43   | 30,734      | 30,777    | 0                  | 0         | 110      | 0                 | 0                    | 0                         | 30,887   | 5      | 30,892    |
| Homeland Security <sup>g</sup>          | BA: | 3,326  | 58,514      | 61,840    | 0                  | 16,000    | 20,261   | 0                 | 0                    | 0                         | 98,101   | 1,320  | 99,421    |
|   | O:  | 3,381  | 80,026      | 83,407    | 0                  | 962       | 1,216    | 0                 | 0                    | 0                         | 85,585   | 35     | 85,620    |
| Interior and Environment                | BA: | 0  | 38,550      | 38,550    | 0                  | 0         | 0        | 0                 | 2,650                | 0                         | 41,200   | 16,268 | 57,468    |
|   | O:  | 0  | 47,495      | 47,495    | 0                  | 0         | 0        | 0                 | 910                  | 0                         | 48,405   | 1,341  | 49,746    |
| Labor, HHS, Education <sup>c, f</sup>   | BA: | 0  | 194,434     | 194,434   | 0                  | 0         | 0        | 2,447             | 0                    | 0                         | 196,881  | 495    | 197,376   |
|   | O:  | 0  | 253,035     | 253,035   | 0                  | 0         | 0        | 1,974             | 0                    | 0                         | 255,009  | 82     | 255,091   |
| Legislative Branch                      | BA: | 0  | 6,750       | 6,750     | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 6,750  | 0      | 6,750     |
|   | O:  | 0  | 6,650       | 6,650     | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 6,650  | 0      | 6,650     |
| Military Construction, VA               | BA: | 18,675   | 135,245     | 153,920   | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 153,920  | 0      | 153,920   |
|   | O:  | 15,350   | 139,081     | 154,431   | 0                  | 0         | 0        | 0                 | 0                    | 0                         | 154,431  | 0      | 154,431   |
| State, Foreign Operations               | BA: | 0  | 55,846      | 55,846    | 0                  | 2,500     | 0        | 0                 | 0                    | 0                         | 58,346   | 1,000  | 59,346    |
|   | O:  | 0  | 63,612      | 63,612    | 0                  | 1,350     | 0        | 0                 | 0                    | 0                         | 64,962   | 200    | 65,162    |
| Transportation, HUD <sup>h</sup>        | BA: | 362  | 89,122      | 89,484    | 0                  | 8,000     | 0        | 0                 | 0                    | 0                         | 97,484   | 36,811 | 134,295   |
|   | O:  | 379  | 173,166     | 173,545   | 0                  | 6,590     | 0        | 0                 | 0                    | 0                         | 180,135  | 728    | 180,863   |
| <b>Total</b>                            | BA: | 886,349  | 703,651     | 1,590,000 | 0                  | 28,500    | 20,404   | 2,447             | 2,650                | 0                         | 1,644,001  | 70,983 | 1,714,984 |
|   | O:  | 842,518  | 934,271     | 1,776,789 | 0                  | 9,999     | 1,327    | 1,974             | 910                  | 0                         | 1,790,999  | 3,156  | 1,794,155 |

**Memorandum:**

Limits on Budget Authority in the FRA<sup>a</sup>

Under section 101(a)

|                                      |         |         |           |      |      |        |       |       |
|--------------------------------------|---------|---------|-----------|------|------|--------|-------|-------|
| <a href="#">2 U.S.C. § 901(c)(9)</a> | 886,349 | 703,651 | 1,590,000 | n.a. | n.a. | 20,404 | 2,447 | 2,650 |
|--------------------------------------|---------|---------|-----------|------|------|--------|-------|-------|

Source: Congressional Budget Office.

BA = budget authority; HHS = Health and Human Services; HUD = Housing and Urban Development; O = outlays; VA = Veterans Affairs; n.a. = not applicable.

See next page for notes

**Table 1. Statutory Caps and Adjustments, by Subcommittee**

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- a. In 2024, most discretionary budget authority is subject to limits (or caps) established by the FRA and enforced through sequestration. Separate caps exist for defense funding (in the law, revised security—budget function 050) and for nondefense funding (revised nonsecurity—all other budget functions). For 2024, the caps established by section 101(a) of the FRA are used for sequestration. The FRA also provides for adjustments to those caps to account for funding for certain activities designated, in accordance with section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177, as modified by the FRA), as an emergency requirement or for disaster relief, certain activities related to program integrity, or wildfire suppression. (For more information, see Congressional Budget Office, letter to the Honorable Jodey Arrington and the Honorable Brendan F. Boyle concerning an update about implementing the statutory limits on discretionary funding for fiscal year 2024 (March 13, 2024), [www.cbo.gov/publication/60081](http://www.cbo.gov/publication/60081), and letter to the Honorable Jodey Arrington and the Honorable Brendan F. Boyle regarding implementing the statutory limits on discretionary funding for fiscal year 2024 (January 4, 2024), [www.cbo.gov/publication/59861](http://www.cbo.gov/publication/59861); and Office of Management and Budget, Sequestration Reports & Orders, *OMB Sequestration Update Report to the President and Congress for Fiscal Year 2024* (August 2023), <http://tinyurl.com/233zz4pz>.)
- b. In consultation with the Senate Committee on the Budget, current-status amounts exclude amounts previously enacted and designated as an emergency requirement for fiscal year 2024 for allocation enforcement under the Congressional Budget Act of 1974 (P.L. 93-344). That treatment is similar to the treatment of funding under the Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177), as amended. The funding was provided before the enactment of a resolution on the budget contained in the FRA, which provides for the consideration of fiscal year 2024 appropriation legislation in the Senate. The emergency-designated budget authority and new outlays attributed to legislation enacted before fiscal year 2024 stem from division J of the Infrastructure Investment and Jobs Act (P.L. 117-58), division B of the Bipartisan Safer Communities Act (P.L. 117-159), section 443 of division G of the Consolidated Appropriations Act, 2023 (P.L. 117-328), and section 122 of division A of the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-180). Emergency spending not counted for caps includes security and nonsecurity budget authority and outlays.
- c. In keeping with the 21st Century Cures Act (P.L. 114-255), certain funding for the Department of Health and Human Services is excluded from estimates for the purposes of both the Congressional Budget Act and the Deficit Control Act. As a result, the amounts in this table exclude \$50 million in budget authority and \$59 million in outlays under the jurisdiction of the Subcommittee on Agriculture (division B of P.L. 118-42) and \$407 million in budget authority and \$711 million in outlays under the jurisdiction of the Subcommittee on Labor, HHS, and Education (division D of P.L. 118-47).
- d. Spending under the jurisdiction of the Subcommittee on Commerce, Justice, and Science includes \$17 million in outlays stemming from section 122 of the Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118-15), which extended the period in which the National Aeronautics and Space Administration can liquidate certain obligations.

Section 138 of the Further Continuing Appropriations and Other Extensions Act, 2024 (P.L. 118-22, as amended), extended, through March 22, 2024, the Undetectable Firearms Act of 1988 (P.L. 100-649), which prohibits the manufacture, import, sale, or possession of any firearm that cannot be detected by a walk-through metal detector. CBO estimates that that partial-year extension will increase revenues and associated direct spending from criminal fines by less than \$500,000.

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Notes continued on next page

**Table 1. Statutory Caps and Adjustments, by Subcommittee**

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- e. In keeping with section 14003 of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136), as modified by section 101 of division AA of the Consolidated Appropriations Act, 2021 (P.L. 116-260), certain funding provided to the Army Corps of Engineers is excluded from estimates for the purposes of both the Congressional Budget Act and the Deficit Control Act. As a result, current-status amounts and statutory caps exclude \$2,829 million in budget authority and \$2,829 million in outlays under the jurisdiction of the Subcommittee on Energy and Water (division D of P.L. 118-42).

For purposes of estimating division D of P.L. 118-42 (Energy and Water), the House and Senate Committees on the Budget have directed that appropriations provided to three power marketing administrations for purchase power and wheeling (PPW) be considered fully offset by receipts collected to recover expenses related to PPW. Without that direction, CBO's estimate of those collections would be \$99 million less than the appropriation for PPW expenses in division D. Therefore, CBO's cost estimate for division D includes an additional offset of that amount.

- f. Section 640 of division B of P.L. 118-47 (Financial Services) and section 530 of division D of P.L. 118-47 (Labor, HHS, and Education) affect revenues by rescinding amounts provided to the Internal Revenue Service (IRS) in P.L. 117-169, an act to provide reconciliation pursuant to title II of S. Con Res. 14. Division B (Financial Services) rescinds \$10.2 billion, and division D (Labor, HHS, and Education) rescinds \$10 billion. CBO anticipates that rescinding those amounts will result in fewer enforcement actions by the IRS and thus in smaller revenue collections. CBO expects that the IRS will prioritize enforcement activities that are expected to have the largest return; thus, successive or combined rescissions of funding result in progressively larger reductions in revenues. Taken together, CBO estimates, the reductions in revenues attributable to the cumulative \$20.2 billion rescission contained in P.L. 118-47 total \$1.3 billion in 2024, \$17.6 billion over the 2024-2028 period, and \$38.0 billion over the 2024-2033 period.

CBO estimates that, as a stand-alone measure, the rescission in division B of P.L. 118-47 (Financial Services) would reduce revenues by \$0.6 billion in fiscal year 2024, by \$8.6 billion over the 2024-2028 period, and by \$18.0 billion over the 2024-2033 period. CBO estimates that, on a stand-alone basis, the rescission in division D of P.L. 118-47 (Labor, HHS, and Education) would reduce revenues by \$0.6 billion in fiscal year 2024, by \$8.4 billion over the 2024-2028 period, and by \$17.6 billion over the 2024-2033 period.

- g. Spending within the jurisdiction of the Subcommittee on Homeland Security includes \$16 billion in budget authority and \$962 million in outlays stemming from a full-year appropriation provided by division A of the Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118-15) that is available through the end of fiscal year 2024. That funding is designated as an emergency requirement in keeping with section 251(b)(2)(A) of the Deficit Control Act.

Taken together, sections 108 and 401 of division G of the Further Consolidated Appropriations Act, 2024 (P.L. 118-42) reclassify \$800 million in mandatory offsetting receipts from security fees collected by the Transportation Security Administration (TSA) and require those amounts to be credited as discretionary offsetting collections to division C of that legislation (Homeland Security). Because those fees already were collected by TSA and recorded as mandatory receipts in 2024, CBO estimates that enacting those provisions does not affect the federal budget. However, for purposes of estimating that legislation, the House and Senate Committees on the Budget have directed CBO to incorporate the effects of that reclassification. As a result, CBO's estimate of spending for division C of P.L. 117-42 (Homeland Security) includes an additional offset of -\$800 million.

Section 101(6) of the Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118-15), as amended, extended several immigration programs through March 22, 2024. The amounts in this table include CBO's estimate of spending attributable to extending those programs through that date (under the jurisdiction of the Subcommittee on Homeland Security). In addition, CBO estimates that those partial-year extensions will affect revenues. The extended policies will result in changes to estimates of the U.S. population and the number of

**Table 1. Statutory Caps and Adjustments, by Subcommittee**

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people enrolled in certain benefit programs. Some of those programs are subsidized with tax credits. In particular, CBO estimates that extending provisions related to the Conrad-30 waiver program for nonimmigrant medical workers and employment-based immigrant visas for certain religious workers through March 22, 2024, will reduce revenues by a negligible amount in each of fiscal years 2024 through 2033, for an overall reduction of less than \$500,000 over both the 2024-2028 and the 2024-2033 periods.

- h. For purposes of estimating appropriation legislation for 2024, the House and Senate Budget Committees have directed CBO to use the Administration's estimate of receipts to the Mutual Mortgage Insurance Fund (-\$3,478 million) instead of CBO's estimate of such receipts (-\$718 million). As a result of that direction, CBO's estimate of spending under the jurisdiction of the Subcommittee on Transportation and Housing and Urban Development (division F of P.L. 118-42) includes an additional offset of -\$2,760 million.

**Table 2** displays advance appropriations—budget authority provided in appropriation legislation that becomes available for obligation one or more fiscal years after the budget year for which the legislation is considered. The amounts shown are incorporated into the current status of discretionary appropriations for future years when the Congress considers appropriation legislation for those respective years.

**Table 2.**  
**Advance Appropriations Provided in 2024 Appropriation Legislation,**  
**by Appropriations Subcommittee**

|                           |     | By Fiscal Year, Millions of Dollars |                              |                          |         |     |
|---------------------------|-----|-------------------------------------|------------------------------|--------------------------|---------|-----|
|                           |     | 2025                                |                              |                          | 2026    |     |
|                           |     | Subject to Limits                   |                              |                          |         |     |
|                           |     | Identified<br>Accounts              | Indian<br>Health<br>Accounts | Not Subject<br>to Limits | Total   |     |
| Interior and Environment  | BA: | 0                                   | 5,191                        |                          | 5,191   | 0   |
| Labor, HHS, Education     | BA: | 24,369                              | 0                            | 0                        | 24,369  | 535 |
| Military Construction, VA | BA: | 0                                   | 0                            | 112,582                  | 112,582 | 0   |
| Transportation, HUD       | BA: | 4,400                               | 0                            | 0                        | 4,400   | 0   |
|                           | BA: | 28,769                              | 5,191                        | 112,582                  | 146,542 | 535 |

**Memorandum:**

|   |        |       |      |      |      |
|---|--------|-------|------|------|------|
| Limits on Budget Authority <sup>a</sup> | 28,852 | 5,228 | n.a. | n.a. | n.a. |
|---|--------|-------|------|------|------|

Source: Congressional Budget Office.

BA = budget authority; HHS = Health and Human Services; HUD = Housing and Urban Development; VA = Veterans Affairs; n.a. = not applicable.

- a. Section 123 of the Fiscal Responsibility Act of 2023 (Public Law 118-5) restricts the Senate from considering legislation that would provide advance appropriations other than for accounts identified by the Chair of the Senate Committee on the Budget in a statement published in the *Congressional Record*. The limit on budget authority indicated in this memorandum line applies to those specified accounts.

**Table 3** summarizes the estimated budgetary effects of changes in mandatory programs (CHIMPs) contained in 2024 appropriation legislation. In keeping with the Budget Enforcement Act of 1990 (Title XIII of Public Law 101-508) and scorekeeping guideline 3, when appropriation acts include changes that affect spending for mandatory programs in the current year or budget year, those spending effects (but not the revenue effects) are included in estimates of discretionary funding provided by those acts for the purpose of judging the acts' compliance with limits on budget authority.

**Table 3.**  
**Estimated Budgetary Effects of Changes in Mandatory Programs Contained in 2024 Appropriation Legislation, by Appropriations Subcommittee**

|                            |     | By Fiscal Year, Millions of Dollars           |        |        |        |        |        |        |        |      |      |           |
|----------------------------|-----|---|--------|--------|--------|--------|--------|--------|--------|------|------|-----------|
|                            |     | 2024  | 2025   | 2026   | 2027   | 2028   | 2029   | 2030   | 2031   | 2032 | 2033 | 2024-2033 |
|                            |     | Increases or Decreases (-) in Direct Spending |        |        |        |        |        |        |        |      |      |           |
| Agriculture                | BA: | -24   | 4      | 7      | 8      | 8      | 8      | 9      | 8      | 9    | 9    | 46        |
|                            | O:  | -4  | 147    | -2     | 5      | 9      | 7      | 8      | 7      | 8    | 9    | 194       |
| Commerce, Justice, Science | BA: | -1,851  | 776    | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | -1,075    |
|                            | O:  | -685  | -325   | -185   | -23    | 21     | 68     | 78     | 0      | 0    | 0    | -1,051    |
| Defense                    | BA: | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
|                            | O:  | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
| Energy and Water           | BA: | 2   | 0      | 35     | -33    | -10    | -10    | -10    | -10    | -10  | -10  | -56       |
|                            | O:  | 2   | 4      | 39     | -29    | -6     | -6     | -6     | -3     | -10  | -10  | -25       |
| Financial Services         | BA: | -12,798                                       | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | -12,798   |
|                            | O:  | -1,941  | -610   | -951   | -1,068 | -1,443 | -1,738 | -2,208 | -2,284 | 0    | 0    | -12,243   |
| Homeland Security          | BA: | -550  | 6      | 3      | 0      | 1      | 0      | 0      | 1      | 0    | 0    | -539      |
|                            | O:  | 198   | -325   | -58    | -20    | -7     | -5     | -2     | 1      | 0    | 0    | -218      |
| Interior and Environment   | BA: | 149   | -15    | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 134       |
|                            | O:  | 386   | -60    | -3     | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 323       |
| Labor, HHS, Education      | BA: | -28,736                                       | 14,201 | -30    | -31    | 0      | 0      | 0      | 0      | 0    | 0    | -14,596   |
|                            | O:  | -1,184  | -2,849 | -1,485 | -1,311 | -1,431 | -1,790 | -2,208 | -2,238 | 0    | 0    | -14,496   |
| Legislative Branch         | BA: | -4  | -5     | -6     | -6     | -6     | -6     | -6     | -6     | -7   | -7   | -59       |
|                            | O:  | -4  | -5     | -6     | -6     | -6     | -6     | -6     | -6     | -7   | -7   | -59       |
| Military Construction, VA  | BA: | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
|                            | O:  | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
| State, Foreign Operations  | BA: | -310  | 3      | 50     | 122    | 234    | 284    | 275    | 295    | 295  | 315  | 1,563     |
|                            | O:  | -92   | -132   | -18    | 119    | 234    | 284    | 275    | 295    | 295  | 315  | 1,575     |
| Transportation, HUD        | BA: | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
|                            | O:  | 0   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0    | 0    | 0         |
| <b>Total</b>               | BA: | -44,122                                       | 14,970 | 59     | 60     | 227    | 276    | 268    | 288    | 287  | 307  | -27,380   |
|                            | O:  | -3,324  | -4,155 | -2,669 | -2,333 | -2,629 | -3,186 | -4,069 | -4,228 | 286  | 307  | -26,000   |

Source: Congressional Budget Office.

BA = budget authority; HHS = Health and Human Services; HUD = Housing and Urban Development; O = outlays; VA = Veterans Affairs.