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

**As of November 17, 2023**

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 allocation enforcement under the Congressional Budget Act of 1974. **Table 2** is a summary of advance appropriations provided in 2024 appropriation legislation for future fiscal years. **Table 3** is a summary for statutory enforcement under the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. **Table 4** 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 and assume enactment of the legislation before October 1, 2023—the start of fiscal year 2024.

#### *Enacted Appropriation Legislation*

Continuing Appropriations Act, 2024 (Division A of Public Law 118-15)  
Further Continuing Appropriations Act, 2023 (Division A of P.L. 118-22)

#### *Passed by the Senate*

Agriculture (Division B of H.R. 4366)  
Military Construction, Veterans Affairs (Division A of H.R. 4366)  
Transportation, Housing and Urban Development (Division C of H.R. 4366)

#### *Reported by the Senate Committee on Appropriations*

Commerce, Justice, Science (S. 2321)  
Defense (S. 2587)  
Energy and Water (S. 2443)  
Financial Services (S. 2309)  
Homeland Security (S. 2625)  
Interior and Environment (S. 2605)  
Labor, Health and Human Services, Education (S. 2624)  
Legislative Branch (S. 2302)  
State, Foreign Operations (S. 2438)

See also

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

**Table 1** compares cost estimates for appropriation legislation for fiscal year 2024 as considered by the Senate with allocations provided for each of the 12 Appropriations Subcommittees. Those allocations are made as required by section 302(b) of the Congressional Budget Act of 1974 (Public Law 93-344), as amended. The allocations and the current-status amounts include new discretionary budget authority and outlays from the most recent stage of action for legislation considered for 2024 as well as certain budget authority and outlays resulting from appropriations enacted in prior years.

**Table 1.**  
**Comparison of 302(b) Allocations and Current-Status Amounts, by Subcommittee**

Millions of Dollars		302(b) Allocations <sup>a, b</sup>			Current Status <sup>b, c</sup>			Comparison With 302(b) Allocations		
		Security	Non-Security	Total	Security	Non-Security	Total	Security	Non-Security	Total
Agriculture <sup>d</sup>	BA:	0	25,993	25,993	0	25,993	25,993	0	0	0
	O:	—	—	27,894	—	—	27,891	—	—	-3
Commerce, Justice, Science	BA:	6,674	65,060	71,734	6,674	65,060	71,734	0	0	0
	O:	—	—	87,588	—	—	87,605	—	—	17
Defense	BA:	831,080	187	831,267	831,080	187	831,267	0	0	0
	O:	—	—	821,922	—	—	788,788	—	—	-33,134
Energy and Water <sup>e, f</sup>	BA:	33,422	24,670	58,092	33,422	24,670	58,092	0	0	0
	O:	—	—	64,020	—	—	64,020	—	—	0
Financial Services <sup>g</sup>	BA:	43	16,907	16,950	43	16,907	16,950	0	0	0
	O:	—	—	33,018	—	—	33,018	—	—	0
Homeland Security	BA:	3,612	94,025	97,637	3,612	94,025	97,637	0	0	0
	O:	—	—	84,362	—	—	84,362	—	—	0
Interior and Environment	BA:	0	42,695	42,695	0	42,695	42,695	0	0	0
	O:	—	—	48,392	—	—	48,392	—	—	0
Labor, HHS, Education <sup>d</sup>	BA:	0	202,178	202,178	0	202,178	202,178	0	0	0
	O:	—	—	263,863	—	—	256,369	—	—	-7,494
Legislative Branch <sup>h</sup>	BA:	0	6,761	6,761	0	4,742	4,742	0	-2,019	-2,019
	O:	—	—	6,657	—	—	4,905	—	—	-1,752
Military Construction, VA	BA:	19,070	135,282	154,352	19,070	135,245	154,315	0	-37	-37
	O:	—	—	150,863	—	—	150,863	—	—	0
State, Foreign Operations	BA:	0	61,608	61,608	0	61,608	61,608	0	0	0
	O:	—	—	67,235	—	—	67,235	—	—	0
Transportation, HUD	BA:	448	98,483	98,931	448	98,483	98,931	0	0	0
	O:	—	—	182,360	—	—	182,360	—	—	0
<b>Total</b>	BA:	894,349	773,849	1,668,198	894,349	771,793	1,666,142	0	-2,056	-2,056
	O:	—	—	1,838,174	—	—	1,795,808	—	—	-42,366

**Memorandum:**

302(a) Allocation <sup>a</sup>	BA:	894,349	773,849	1,668,198
	O:	—	—	1,838,174

Source: Congressional Budget Office.

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

See next page for notes



**Table 1. Comparison of 302(b) Allocations and Current-Status Amounts, by Subcommittee**

Continued

- a. On October 25, 2023, the Chair of the Senate Committee on the Budget published in the *Congressional Record* revised budget enforcement allocations for budget authority and outlays in accordance with section 121 of the Fiscal Responsibility Act of 2023 (P.L. 118-5). The Senate Committee on Appropriations revised the allocations for the 12 Appropriations Subcommittees (S. Rept. 118-108), as required by section 302(b) of the Congressional Budget Act of 1974 (P.L. 93-344). In the Senate, allocations for budget authority are subdivided into two categories, *security* and *nonsecurity*. Allocations for outlays include both categories.
- b. In consultation with the Senate Budget Committee, current-status amounts and allocations exclude amounts previously enacted and designated as an emergency requirement for fiscal year 2024 for allocation enforcement under the Budget Act. 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 Fiscal Responsibility Act, 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).
- c. In the Senate, current-status amounts include—and allocations may be adjusted to account for—funding for certain activities designated as an emergency requirement, disaster relief, certain activities related to program integrity, and wildfire suppression in accordance with section 251 of the Deficit Control Act. Section 314 of the Budget Act requires the Chair of the Senate Budget Committee and the Chair of the Senate Appropriations Committee to adjust allocations to accommodate such funding.
- d. 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 Budget Act and the Deficit Control Act. As a result, the allocations, current-status amounts, and statutory caps exclude \$50 million in budget authority and \$59 million in outlays under the jurisdiction of the Subcommittee on Agriculture (Division B of H.R. 4366) and \$407 million in budget authority and \$711 million in outlays under the jurisdiction of the Subcommittee on Labor, HHS, and Education (S. 2624).
- 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 Budget Act and the Deficit Control Act. As a result, the allocations, current-status amounts, and the 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 (S. 2443).

For purposes of estimating S. 2443 (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 S. 2443. Therefore, CBO's cost estimate for S. 2443 includes an additional offset of that amount.

- f. Section 106 of S. 2443 (Energy and Water) would rescind \$2 million in balances from the Army Corps of Engineers accounts for construction and for operation and maintenance. Those balances were designated by the Congress as an emergency requirement before the current statutory limits on discretionary funding were put in place. In consultation with the Senate Budget Committee, CBO has determined that rescinding those amounts would not result in an adjustment to the statutory caps on discretionary funding. As a result, CBO's estimate of those rescissions is considered a change to emergency funding that is not counted for allocation under the Budget Act or statutory caps.

Notes continued on next page



**Table 1. Comparison of 302(b) Allocations and Current-Status Amounts, by Subcommittee**

Continued

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- g. Section 637 of S. 2309 (Financial Services) would affect revenues by rescinding \$10 billion from 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, and partially rescinded by the Fiscal Responsibility Act. CBO anticipates that rescinding those funds would result in fewer enforcement actions over the next decade and thus in a reduction in revenue collections. CBO estimates that section 637 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. That estimated reduction in revenues would differ if a separate rescission of funds made available to the IRS by P.L. 117-169 was enacted before the enactment of section 637. CBO expects that the IRS would prioritize enforcement activities that are expected to have the highest return, thus subsequent rescissions of funding would result in progressively larger reductions in revenues.
  - h. By long-standing convention, the legislation reported by the Senate Appropriations Subcommittee that funds the Legislative Branch (S. 2302) does not include funding for House-related items when the committee reports an original bill.
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**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 Subcommittee**

By Fiscal Year, Millions of Dollars						
2025					2026	
Subject to Limits						
		Identified Accounts	Indian Health Accounts	Not Subject to Limits	Total	
Interior and Environment	BA:	0	5,228		5,228	0
Labor, HHS, Education	BA:	24,319	0	0	24,319	535
Military Construction, VA	BA:	0	0	112,582	112,582	0
Transportation, HUD	BA:	4,400	0	0	4,400	0
	BA:	28,719	5,228	112,582	146,529	535
<b>Memorandum:</b>						
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 discretionary spending under 2024 legislation and delineates budget authority that is subject to limits (called caps) established in the Fiscal Responsibility Act of 2023 (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 3.**  
**Statutory Caps and Adjustments, by Subcommittee**

Millions of Dollars		Spending Counted for Statutory Caps									Emergency Spending Not Counted for Caps <sup>c</sup>		Total <sup>b</sup>	
		Constrained by Caps <sup>a</sup>			Adjustment to Caps									
					Security		Nonsecurity							
		Security	Nonsecurity	Total	Emergency	Emergency	Disaster	Program Integrity	Wildfire Suppression					
Agriculture <sup>b</sup>	BA:	0	25,993	25,993	0	0	0	0	0	25,993	0	25,993		
	O:	0	27,891	27,891	0	0	0	0	0	27,891	0	27,891		
Commerce, Justice, Science	BA:	6,674	62,810	69,484	0	2,250	0	0	0	71,734	1,400	73,134		
	O:	6,620	80,058	86,678	0	927	0	0	0	87,605	246	87,851		
Defense	BA:	823,080	187	823,267	8,000	0	0	0	0	831,267	0	831,267		
	O:	786,403	176	786,579	2,209	0	0	0	0	788,788	0	788,788		
Energy and Water <sup>b</sup>	BA:	33,422	23,308	56,730	0	1,365	-3	0	0	58,092	13,686	71,778		
	O:	31,718	31,636	63,354	0	666	0	0	0	64,020	252	64,272		
Financial Services	BA:	43	16,764	16,807	0	0	143	0	0	16,950	1	16,951		
	O:	41	32,867	32,908	0	0	110	0	0	33,018	5	33,023		
Homeland Security	BA:	3,612	53,464	57,076	0	20,300	20,261	0	0	97,637	1,320	98,957		
	O:	3,478	77,101	80,579	0	2,567	1,216	0	0	84,362	28	84,390		
Interior and Environment	BA:	0	37,850	37,850	0	2,195	0	0	2,650	42,695	16,268	58,963		
	O:	0	45,771	45,771	0	1,711	0	0	910	48,392	1,341	49,733		
Labor, HHS, Education <sup>b</sup>	BA:	0	195,231	195,231	0	4,500	0	2,447	0	202,178	495	202,673		
	O:	0	252,100	252,100	0	2,295	0	1,974	0	256,369	82	256,451		
Legislative Branch	BA:	0	4,742	4,742	0	0	0	0	0	4,742	0	4,742		
	O:	0	4,905	4,905	0	0	0	0	0	4,905	0	4,905		
Military Construction, VA	BA:	19,070	135,245	154,315	0	0	0	0	0	154,315	0	154,315		
	O:	15,344	135,519	150,863	0	0	0	0	0	150,863	0	150,863		
State, Foreign Operations	BA:	0	58,358	58,358	0	3,250	0	0	0	61,608	1,000	62,608		
	O:	0	65,296	65,296	0	1,939	0	0	0	67,235	200	67,435		
Transportation, HUD	BA:	448	87,643	88,091	0	10,840	0	0	0	98,931	36,811	135,742		
	O:	449	173,643	174,092	0	8,268	0	0	0	182,360	648	183,008		
Total	BA:	886,349	701,595	1,587,944	8,000	44,700	20,401	2,447	2,650	1,666,142	70,981	1,737,123		
	O:	844,053	926,963	1,771,016	2,209	18,373	1,326	1,974	910	1,795,808	2,802	1,798,610		

**Memorandum:**

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

Under section 102

2 U.S.C. § 901(d)(1) 849,775 736,428 1,586,203 n.a. n.a. 20,404 2,447 2,650

Under section 101(a)

2 U.S.C. § 901(c)(9) 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 3. Statutory Caps and Adjustments, by Subcommittee**

Continued

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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. Because the Further Continuing Appropriations Act, 2024 (division A of P.L. 118-122) provides partial-year continuing appropriations beyond December 31, 2023, the caps established by section 102 of the FRA will be used for sequestration unless the Congress passes all of the appropriation acts for the full fiscal year before April 30, 2024, or passes other legislation to intervene. If full-year appropriation acts were enacted before April 30, 2024, the caps established by section 101(a) of the FRA would be 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, and wildfire suppression. Some adjustments to the caps on discretionary budget authority that result from funding designated for specific activities are themselves limited. For each relevant account, the Deficit Control Act specifies limits on program integrity efforts and wildfire suppression. That law also specifies the calculations that govern limits for disaster relief, which are determined by the Office of Management and Budget (OMB).

The limits on cap adjustments shown in the table are CBO's calculations of the amounts; however, the final authority to determine the amount of adjustments to the caps rests with OMB. (For more information, see Congressional Budget Office, *Implementing the Statutory Limits on Discretionary Funding for Fiscal Year 2024* (January 2024), <https://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. The budget authority and outlays discussed in footnotes d and e of Table 1 are excluded from this table because those amounts are excluded from the caps and from CBO's cost estimates for appropriation legislation.
- c. Emergency spending not counted for caps includes security and nonsecurity budget authority and outlays.

**Table 4** 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 4.**  
**Estimated Budgetary Effects of Changes in Mandatory Programs Contained in 2024 Appropriation Legislation, by Subcommittee**

		By Fiscal Year, Millions of Dollars										2024-2033
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
		Increases or Decreases (-) in Direct Spending										
Agriculture	BA:	12	5	7	10	10	10	12	11	11	12	100
	O:	8	158	7	9	10	10	12	11	11	12	248
Commerce, Justice, Science	BA:	-1,766	776	0	0	0	0	0	0	0	0	-990
	O:	-703	-311	-165	-3	37	76	78	0	0	0	-991
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:	-399	0	0	0	0	0	0	0	0	0	-399
	O:	2	-401	0	0	0	0	0	0	0	0	-399
Financial Services	BA:	-10,569	0	0	0	0	0	0	0	0	0	-10,569
	O:	-435	-543	-967	-1,126	-1,391	-1,704	-2,165	-2,238	0	0	-10,569
Homeland Security	BA:	13	12	7	1	2	2	2	2	1	0	42
	O:	13	12	7	1	2	2	2	2	1	0	42
Interior and Environment	BA:	149	-15	0	0	0	0	0	0	0	0	134
	O:	509	-21	-78	-275	0	0	0	0	0	0	135
Labor, HHS, Education	BA:	-25,278	24,256	25	29	60	60	60	65	65	65	-593
	O:	-166	-496	-147	-51	31	43	51	60	65	65	-545
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:	6	0	0	0	0	0	0	0	0	0	6
	O:	6	0	0	0	0	0	0	0	0	0	6
State, Foreign Operations	BA:	0	3	10	52	144	239	335	385	400	415	1,983
	O:	12	3	10	52	144	239	335	385	400	415	1,995
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:	-37,836	25,032	43	86	210	305	403	457	470	485	-10,345
	O:	-758	-1,604	-1,339	-1,399	-1,173	-1,340	-1,693	-1,786	470	485	-10,137

Source: Congressional Budget Office.

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