

Congressional Budget Office
Summary Estimate for Divisions M Through FF
H.R. 133, Consolidated Appropriations Act, 2021
Public Law 116-260
Enacted on December 27, 2020

The Congressional Budget Office and the staff of the Joint Committee on Taxation (JCT) have completed an estimate of the spending and revenue effects of H.R. 133, the Consolidated Appropriations Act, 2021 (enacted on December 27, 2020, as Public Law 116-260). That law affects programs throughout the federal government.

Divisions A through L of P.L. 116-260 provide appropriations and authorities for the remainder of fiscal year 2021 for agencies covered by the 12 annual appropriation acts. On December 21, 2020, CBO estimated that outlays from those discretionary appropriations would total \$1.64 trillion in fiscal year 2021.¹

Divisions M and N respond to the coronavirus pandemic. CBO estimates that the provisions in division M and division N together will increase the deficit by \$868 billion.

Division M, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, provides supplemental discretionary appropriations totaling \$184 billion for federal activities in response to the coronavirus pandemic and provides assistance to nonfederal entities. On December 22, 2020, CBO estimated that outlays stemming from those appropriations would total \$185 billion over the 2021-2030 period.²

Division N, the Additional Coronavirus Response and Relief Act, provides funding, expands eligibility for existing programs, and establishes new programs to provide assistance to individuals and businesses in response to the coronavirus pandemic. CBO and JCT estimate that Division N will increase deficits by \$682 billion over the 2021-2030 period.³

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1. See Congressional Budget Office, cost estimate for Divisions A through L of the House Amendment to the Senate Amendment to H.R. 133, the Consolidated Appropriations Act, 2021 (Rules Committee Print 116-68), (December 21, 2020), www.cbo.gov/publication/56913.
 2. See Congressional Budget Office, cost estimate for Division M of H.R. 133, the Consolidated Appropriations Act, 2021 (December 22, 2020), www.cbo.gov/publication/56916.
 3. See Congressional Budget Office, cost estimate for Division N of Public Law 116-260, the Consolidated Appropriations Act, 2021 (January 14, 2021), www.cbo.gov/publication/56961.

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Enacted on December 27, 2020

January 14, 2021

Divisions O through FF affect programs throughout the federal government. CBO and the JCT estimate that those provisions will increase deficits by \$175 billion over the 2021-2030 period.⁴

Although P.L. 116-260 is appropriation legislation, section 1401 of division O specifies requirements for the budgetary treatment of divisions N through FF. Those requirements do not apply to title VIII of division O or to title XIII of division FF. (The budgetary effects of those provisions are included in CBO's estimate of discretionary spending under division M of the legislation.)

In keeping with section 1401 of division O, and at the direction of the House and Senate Committees on the Budget, divisions N through FF are considered authorizing legislation rather than appropriation legislation. As a result, the estimated budgetary effects of those divisions are subject to pay-as-you-go procedures. However, section 1401 of division O also requires the estimated budgetary effects stemming from those divisions to be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget. Furthermore, subsection 1401(d) of division O reset the balances of those scorecards to zero upon the adjournment of the second session of the 116th Congress.

4. See Congressional Budget Office, cost estimate for Divisions O Through FF of Public Law 116-260, the Consolidated Appropriations Act, 2021 (January 14, 2021), www.cbo.gov/publication/56962.



Estimated Spending and Revenue Effects for Divisions M Through FF

January 14, 2021

By Fiscal Year, Millions of Dollars

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-2025	2021-2030
CORONAVIRUS RESPONSE AND RELIEF												
INCREASES IN DISCRETIONARY SPENDING												
Division M - Coronavirus Response and Relief Supplemental Appropriations												
Budget Authority	184,300	0	0	0	0	0	0	0	0	0	184,300	184,300
Estimated Outlays	77,786	58,385	28,024	13,896	4,540	1,907	818	0	0	0	182,631	185,356
INCREASES OR DECREASES (-) IN DIRECT SPENDING												
Division N - Additional Coronavirus Response and Relief												
Estimated Budget Authority	72,523	1,695	735	1,029	282	-218	-59	-67	-82	-58	76,263	75,779
Estimated Outlays	652,956	16,066	3,903	2,852	1,131	102	108	-39	-60	-45	676,907	676,974
INCREASES OR DECREASES (-) IN REVENUES												
Division N - Additional Coronavirus Response and Relief, Revenues	-5,913	192	108	110	83	49	34	3	-4	-4	-5,418	-5,342
NET INCREASE OR DECREASE (-) IN THE DEFICIT FROM CORONAVIRUS RESPONSE AND RELIEF												
Total, Coronavirus Response and Relief	736,655	74,259	31,819	16,638	5,588	1,960	892	-42	-56	-41	864,956	867,672
OTHER AUTHORIZING DIVISIONS												
INCREASES OR DECREASES (-) IN DIRECT SPENDING												
Divisions O Through FF												
Estimated Budget Authority	24,450	10,419	10,743	2,017	-2,244	278	-128	-342	-567	-231	45,385	44,393
Estimated Outlays	15,151	14,118	10,403	5,379	1,554	-495	-1,228	-449	-646	-296	46,605	43,489
DECREASES (-) IN REVENUES												
Divisions O Through FF, Revenues	-27,432	-22,746	-12,792	-13,125	-12,956	-8,669	-7,594	-7,995	-8,755	-9,462	-89,044	-131,523
NET INCREASE IN THE DEFICIT FROM OTHER AUTHORIZING DIVISIONS												
Total, Divisions O Through FF	42,583	36,864	23,195	18,504	14,510	8,174	6,366	7,546	8,109	9,166	135,649	175,012
NET INCREASE OR DECREASE (-) IN THE DEFICIT FROM DIVISIONS M THROUGH FF												
Total, Divisions M Through FF	779,238	111,123	55,014	35,142	20,098	10,134	7,258	7,504	8,053	9,125	1,000,605	1,042,684
<i>On-Budget</i>	778,957	110,784	54,836	35,253	20,226	10,550	7,795	8,079	8,668	9,784	1,000,048	1,044,930
<i>Off-Budget</i>	281	339	178	-111	-128	-416	-537	-575	-615	-659	557	-2,246

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation.

CBO's estimates are relative to CBO's March 2020 baseline, except for some provisions related to unemployment insurance.

Components may not sum to totals because of rounding.

Public Law 116-260 is appropriation legislation, but section 1401 of division O specifies requirements for the budgetary treatment of divisions N through FF. (Those requirements do not apply to title VIII of division O or to title XIII of division FF. In this table, the budgetary effects of those provisions are included in CBO's estimate of discretionary spending under division M of the legislation. See Congressional Budget Office, cost estimate for Division M of H.R. 133, the Consolidated Appropriations Act, 2021, December 22, 2020, www.cbo.gov/publication/56916.) In keeping with section 1401 of division O, and at the direction of the House and Senate Committees on the Budget, divisions N through FF are considered authorizing legislation rather than appropriation legislation. As a result, the estimated budgetary effects of those divisions are subject to pay-as-you-go procedures. However, section 1401 of division O also requires the estimated budgetary effects stemming from those divisions to be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget. Furthermore, subsection 1401(d) of division O reset the balances of those scorecards to zero upon the adjournment of the second session of the 116th Congress.

On December 21, 2020, CBO published a cost estimate for Divisions A through L of the House Amendment to the Senate Amendment to H.R. 133, the Consolidated Appropriations Act, 2021 (Rules Committee Print 116-68), which can be found at www.cbo.gov/publication/56913.