

## Further Consolidated Appropriations Act, 2024

As posted on the Document Repository of the House of Representatives on March 21, 2024

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**Table 1** displays CBO's estimates of discretionary spending under divisions A through F, which contain the conference agreements for 6 of the 12 annual appropriation acts for fiscal year 2024. This table delineates CBO's estimates of discretionary appropriations that would be subject to statutory caps specified by the Fiscal Responsibility Act of 2023 (FRA, Public Law 118-5) and certain categories of funding for which cap adjustments are authorized.<sup>a</sup> **Table 2** displays the direct spending effects of division G.

**Table 1.**  
**Estimated Discretionary Spending Under Divisions A through F, 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				
		Security	Nonsecurity	Total	Emergency	Emergency	Disaster	Program Integrity	Wildfire Suppression	Total Spending Under Caps		
Defense	BA:	824,298	187	824,485	0	0	0	0	0	824,485	0	824,485
(Division A)	O:	785,513	176	785,689	0	0	0	0	0	785,689	0	785,689
Financial Services <sup>c</sup>	BA:	45	13,689	13,734	0	0	143	0	0	13,877	1	13,878
(Division B)	O:	43	30,734	30,777	0	0	110	0	0	30,887	5	30,892
Homeland Security <sup>d</sup>	BA:	3,326	58,514	61,840	0	0	20,261	0	0	82,101	1,320	83,421
(Division C)	O:	3,381	80,026	83,407	0	0	1,216	0	0	84,623	35	84,658
Labor, HHS, Education <sup>e, g</sup>	BA:	0	194,434	194,434	0	0	0	2,447	0	196,881	495	197,376
(Division D)	O:	0	253,035	253,035	0	0	0	1,974	0	255,009	82	255,091
Legislative Branch	BA:	0	6,750	6,750	0	0	0	0	0	6,750	0	6,750
(Division E)	O:	0	6,650	6,650	0	0	0	0	0	6,650	0	6,650
State, Foreign Operations	BA:	0	55,846	55,846	0	2,500	0	0	0	58,346	1,000	59,346
(Division F)	O:	0	63,612	63,612	0	1,350	0	0	0	64,962	200	65,162
<b>Total</b>	BA:	827,669	329,420	1,157,089	0	2,500	20,404	2,447	0	1,182,440	2,816	1,185,256
	O:	788,937	434,233	1,223,170	0	1,350	1,326	1,974	0	1,227,820	322	1,228,142

**Memorandum:**

Previously Enacted Budget Authority for Fiscal Year 2024 <sup>f</sup>	58,680	374,231	432,911	0	26,000	0	0	2,650	461,561	68,167	529,728
Total Budget Authority for Fiscal Year 2024 Including the Further Consolidated Appropriations Act, 2024	886,349	703,651	1,590,000	0	28,500	20,404	2,447	2,650	1,644,001	70,983	1,714,984
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; O = outlays; n.a. = not applicable.

See next page for notes

**Table 1.**  
**Discretionary Spending Under Divisions A through F, by Appropriations Subcommittee**

Continued

- 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). 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. Because this legislation would provide full-year appropriations for all federal agencies that are currently operating under a continuing resolution, the caps established by section 101(a) of the FRA would be used for sequestration. (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. Reflects previously enacted amounts that are designated as an emergency requirement for fiscal year 2024 for allocation enforcement under the Congressional Budget Act of 1974 (P.L. 93-344). That funding was provided before the enactment of the FRA, which provides for the consideration of fiscal year 2024 appropriation legislation. 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. Section 640 of division B (Financial Services) and section 530 of division D (Labor, HHS, and Education) would 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) would rescind \$10.2 billion, and division D (Labor, HHS, and Education) would rescind \$10 billion. CBO anticipates that rescinding those amounts would result in fewer enforcement actions by the IRS and thus in smaller revenue collections. CBO expects that the IRS would prioritize enforcement activities that are expected to have the largest return; thus, successive or combined rescissions of funding would 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 this legislation would 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 (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 (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.

- d. Taken together, sections 108 and 401 of division G would 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 the legislation (Homeland Security). Because those fees already were collected by TSA and recorded as mandatory receipts in 2024, CBO estimates that enacting those provisions would not affect the federal budget. However, for purposes of estimating this legislation, the House and Senate Committees on the Budget have directed CBO to incorporate the effects of the proposed

**Table 1.**  
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Continued

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reclassification. As a result of that direction, CBO's estimate of spending for division C (Homeland Security) includes an additional offset of -\$800 million, and CBO's estimate of the budgetary effects of division G includes an additional cost of \$800 million.

- e. 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 \$407 million in budget authority and \$711 million in outlays under the jurisdiction of the Subcommittee on Labor, Health and Human Services, and Education.
- f. Includes \$16 billion (within the jurisdiction of the Subcommittee on Homeland Security) that stems from a full-year appropriation provided by division A of the Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118-15). That funding is designated as an emergency requirement in keeping with section 251(b)(2)(A) of the Deficit Control Act.

**Table 2.**  
**Estimated Direct Spending Effects of Division G, Further Consolidated Appropriations Act, 2024**  
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		By Fiscal Year, Millions of Dollars										2024-	2024-
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2028	2033
Sec. 102,	Immigration Provisions <sup>a</sup>												
104,	Budget Authority	7	6	4	1	1	2	2	1	1	0	19	25
105	Outlays	7	6	4	1	1	2	2	1	1	0	19	25
Sec. 108	Passenger Security Fee <sup>b</sup>												
	Budget Authority	800	0	0	0	0	0	0	0	0	0	800	800
	Outlays	800	0	0	0	0	0	0	0	0	0	800	800
Sec. 109	Extension of Non-Medicare Sequester <sup>c</sup>												
	Budget Authority	0	0	0	0	0	0	0	0	-2,363	1,132	0	-1,231
	Outlays	0	0	0	0	0	0	0	0	-1,416	568	0	-848
<b>Total Changes in Direct Spending</b>													
	<b>Budget Authority</b>	<b>807</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>-2,362</b>	<b>1,132</b>	<b>819</b>	<b>-406</b>
	<b>Outlays</b>	<b>807</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>-1,415</b>	<b>568</b>	<b>819</b>	<b>-23</b>

Source: Congressional Budget Office.

In keeping with title IV of division G, and at the direction of the House and Senate Committees on the Budget, division G is considered authorizing legislation rather than appropriation legislation. As a result, its estimated budgetary effects are subject to pay-as-you-go procedures. Division G also requires the exclusion of the estimated budgetary effects from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget.

- a. Sections 102, 104, and 105 would extend three immigration provisions (related to rural healthcare workers, non-minister religious workers, and the H-2B supplemental visa exemption). Taken together, those three sections would reduce revenues by less than \$500,000 in each fiscal year and by \$1 million in total over the 2024-2033 period, resulting in a total reduction in the deficit of \$22 million for division G over that period.
- b. Taken together, sections 108 and 401 of division G would 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 the legislation (Homeland Security). Because those fees already were collected by TSA and recorded as mandatory receipts in 2024, CBO estimates that enacting those provisions would not affect the federal budget. However, for purposes of estimating this legislation, the House and Senate Budget Committees have directed CBO to incorporate the effects of the proposed reclassification. As a result of that direction, CBO's estimate of spending for division C (Homeland Security) includes an additional offset of -\$800 million, and CBO's estimate of the budgetary effects of division G includes an additional cost of \$800 million.
- c. Section 109 would extend sequestration of non-Medicare mandatory budget authority through 2032. The percentage reductions would be 4.0 percent for mandatory defense funding and 2.8 percent for mandatory nondefense funding. Those reductions are smaller than the rates in place for 2024 through 2031 under current law.