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July 24, 2025

Congressional Requesters

Federal Budget: Authorization and Appropriation Information for Selected Agencies

Authorizations are statutory provisions that establish and provide for the continuing operation of federal programs or activities. Some authorizations also include an authorization of appropriations, which authorizes Congress to provide appropriations to fund the programs or activities. However, there is no general requirement, either constitutional or statutory, that an appropriations act be preceded by a specific authorization of appropriations. In general, an authorizing statute imposing substantive functions upon an agency is itself sufficient authorization for any subsequent appropriations.¹

You asked us to review authorizations and authorizations of appropriations for federal agencies. This report provides information for selected agencies about:

- agency-level authorizations;
- authorizations and authorizations of appropriations by appropriations account in the Consolidated Appropriations Act, 2023;² and
- new appropriations accounts in fiscal year 2023, specifically accounts that were provided budget authority in the Consolidated Appropriations Act, 2023, that had not been provided budget authority previously.

We selected 17 agencies that were included in the President's Cabinet when we began our review and are subject to the Chief Financial Officers Act of 1990.³ These agencies account for approximately two-thirds of the accounts funded in the Consolidated Appropriations Act, 2023, and approximately 90 percent of appropriations in fiscal year 2023. For more information on our scope and methodology, see appendix I.

We conducted this performance audit from January 2024 to July 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹GAO, *Principles of Federal Appropriations Law*, [GAO-16-464SP](#) (Washington, D.C.: March 2016). For information on the relationship between authorizations and authorizations of appropriations, see 4th edition, chapter 2, part C.1.

²Pub. L. No. 117-328, 136 Stat. 4459 (2022).

³31 U.S.C. § 901(b).

Background

Definitions of Key Terms

In this report and its accompanying downloadable data sets, we use the following definitions, consistent with our budget glossary:⁴

- **Authorization:** Substantive legislation, generally proposed by a committee of jurisdiction other than the House or Senate Appropriations Committees, that establishes and continues the operation of a federal program or agency either indefinitely or for a specific period, or that sanctions a particular type of obligation or expenditure within a program.
- **Authorization of appropriation:** Legislation that authorizes the enactment of appropriations for specific programs and activities to be provided in an appropriation act.
- **Appropriation:** Budget authority to incur obligations and to make payments from the Treasury for specified purposes.

Selected Agency Authorizations

Each selected agency in our review has a permanent authorization (see table 1).⁵

⁴GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005).

⁵We did not identify any authorizations of appropriations for any selected agency that are intended to authorize appropriations across all of the agency's offices, programs, and activities. See below for information on authorizations of appropriations by appropriations account.

Table 1: Agency-Level Statutory Authorizations for Selected Cabinet-Level Agencies

Agency	Public Law Citation	Date of Enactment	U.S. Code Citation
Department of Agriculture	Ch. 72, § 1, 12 Stat. 387, 387 (1862)	5/15/1862	7 U.S.C. § 2201
Department of Commerce	Ch. 552, § 1, 32 Stat. 825, 825 (1903)	2/14/1903	15 U.S.C. § 1501
Department of Defense	Pub. L. No. 80-325, § 201, 61 Stat. 496, 499–500 (1947) ^a	7/26/1947	10 U.S.C. § 111
Department of Education	Pub. L. No. 96-88, § 201, 93 Stat. 668, 671 (1979)	10/17/1979	20 U.S.C. § 3411
Department of Energy	Pub. L. No. 95-91, § 201, 91 Stat. 565, 569 (1977)	8/4/1977	42 U.S.C. § 7131
Department of Health and Human Services	Pub. L. No. 83-13, 67 Stat. 18, 18–19 (1953) ^b	4/1/1953	42 U.S.C. § 3501
Department of Homeland Security	Pub. L. No. 107-296, § 101, 116 Stat. 2135, 2142 (2002)	11/25/2002	6 U.S.C. § 111
Department of Housing and Urban Development	Pub. L. No. 89-174, § 3, 79 Stat. 667, 667 (1965)	9/9/1965	42 U.S.C. § 3532
Department of the Interior	Ch. 108, § 1, 9 Stat. 395, 395 (1849)	3/3/1849	43 U.S.C. § 1451
Department of Justice	Pub. L. No. 41-97, § 1, 16 Stat. 162, 162 (1870)	6/22/1870	28 U.S.C. § 501
Department of Labor	Ch. 141, § 1, 37 Stat. 736, 736 (1914)	3/4/1914	29 U.S.C. § 551
Department of State	Ch. 1, § 1, 1 Stat. 28, 28–29 (1789)	7/27/1789	22 U.S.C. § 2651
Department of Transportation	Pub. L. No. 89-670, § 3(a), 80 Stat. 931, 931 (1966)	10/15/1966	49 U.S.C. § 102
Department of the Treasury	Ch. 12, § 1, 1 Stat. 65, 65 (1789)	10/2/1789	31 U.S.C. § 301
Department of Veterans Affairs	Pub. L. No. 100-527, § 2, 102 Stat. 2635, 2635 (1988) ^c	10/25/1988	38 U.S.C. § 301
Environmental Protection Agency	Reorganization Plan No. 3 of 1970, 84 Stat. 2086, 2086 (1970) ^d	12/2/1970	42 U.S.C. § 4321 note
Small Business Administration	Pub. L. No. 83-163, § 204(a), 67 Stat. 230, 233 (1953)	7/30/1953	15 U.S.C. § 633

Source: GAO analysis of public laws and the U.S. Code. | GAO-25-107294

^aThis law created a National Military Establishment comprised of the Departments of the Army, Navy, and Air Force, and other entities, and headed by a civilian Secretary of Defense. The law was amended in 1949 to establish the Department of Defense as an executive department. Pub. L. No. 81-216, § 4, 63 Stat. 278, 279 (1949). Responsibility for military and naval affairs was first endowed to the Department of War in 1789. Ch. 7, § 1, 1 Stat. 49, 49-50 (1789).

^bThis law established that the provisions of Reorganization Plan No. 1 of 1953 shall take effect. Reorganization Plan No. 1 of 1953 established the Department of Health, Education, and Welfare, a predecessor to the Department of Health and Human Services. We identified a different law as providing authority for the Department of Education.

^cThis law established the Department of Veterans Affairs as an executive department. The Veterans Bureau was established in 1921, and was succeeded by the Veterans Administration in 1930. Ex. Order No. 5398, July 21, 1930.

^dReorganization Plan No. 3 of 1970 was prepared by President Richard Nixon and submitted to Congress pursuant to statutory reorganization authority as it existed at the time. 5 U.S.C. §§ 901–912. President Nixon submitted to Congress on July 9, 1970, a plan for transferring environmentally related activities from various federal agencies to a newly created Environmental Protection Agency. At the time, the statute provided that a reorganization plan would take effect unless either the House of Representative or the Senate voted to disapprove of it. Reorganization Plan No. 3 of 1970 took effect on December 2, 1970.

Authorizations and Authorizations of Appropriations for Selected Agencies Related to the Consolidated Appropriations Act, 2023

Congress has established varying structures for the authorizations, authorizations of appropriations, and appropriations that apply to agencies. For example, the number of appropriations accounts an agency has, the number of authorizing laws that relate to those accounts, and the number and status of authorizations of appropriations that are included in

those authorizing laws can vary across agencies. Therefore, authorizations, authorizations of appropriations, and appropriations are generally not comparable from agency to agency.

For each selected agency, we identified the accounts which received appropriations in the Consolidated Appropriations Act, 2023.⁶ For each of these accounts, we identified the relevant authorizations. For each authorization, we identified any included authorizations of appropriations. In some instances, our methodology did not identify an authorization or an authorization of appropriation. In these instances, we state that no authorization or authorization of appropriation was identified. However, a different methodology using different sources could produce different results. Information about these authorizations and authorizations of appropriations is located in a downloadable data set for each agency, which can be accessed at <https://www.gao.gov/products/GAO-25-107294>.

New Appropriations Accounts Included in the Consolidated Appropriations Act, 2023

We identified seven new appropriations accounts across six of the selected agencies in our review—accounts that were provided budget authority in the Consolidated Appropriations Act, 2023 that did not previously receive budget authority, according to the Public Budget Database included in the Budget of the U.S. Government, Fiscal Year 2025 (see table 2.).⁷

Table 2: New Appropriations Accounts in the Consolidated Appropriations Act, 2023

Agency	Appropriations Account	Amount of FY 2023 Appropriation
Department of Agriculture	Urban Agriculture and Innovative Production, Natural Resources Conservation Service	\$8,500,000
Department of Defense	Military Personnel, Space Force	\$1,109,400,000
Department of Energy	Energy Projects, Energy Programs	\$221,968,652
Department of Homeland Security	Procurement, Construction, and Improvements, Office of the Secretary and Executive Management	\$8,048,000
Department of Homeland Security	Procurement, Construction, and Improvements, Cybersecurity and Infrastructure Security Agency	\$27,100,000 ^a
Department of Housing and Urban Development	Preservation and Reinvestment Initiative for Community Enhancement, Community Planning and Development	\$225,000,000
Department of Transportation	Working Capital Fund, Volpe National Transportation Systems Center	\$4,500,000 ^b

Source: GAO analysis of information from the Budget of the U.S. Government, Fiscal Year 2025. | GAO-25-107294

^aThis amount is a portion of the total \$549,148,000 appropriated to this account. According to the Department of Homeland Security's Congressional Budget Justification for Fiscal Year 2023, the amount is for the nondefense portion of spending within the account.

^bThe Working Capital Fund, Volpe National Transportation Systems Center received this amount of appropriations in fiscal year 2023 to fund activities related to moving the center to a new facility. It is the first time the fund received appropriations. The fund is financed through negotiated agreements between the center and other Department of Transportation offices and administrations, federal agencies, state and local governments, and other entities.

⁶Pub. L. No. 117-328, 136 Stat. 4459 (2022).

⁷The Public Budget Database presents historical budget authority data for fiscal years 1976 through the most recently completed fiscal year. The most recently completed fiscal year when the budget for fiscal year 2025 was released was fiscal year 2023. The White House, *Budget of the U.S. Government, Fiscal Year 2025* (Washington, D.C.: Mar. 11, 2024).

Agency Comments

We provided a draft of this report and accompanying downloadable dataset for review and comment to the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Environmental Protection Agency; and the Small Business Administration.

The Departments of Commerce, Energy, Homeland Security, the Interior, Justice, Transportation, and the Treasury; the Environmental Protection Agency; and the Small Business Administration provided technical comments, which we incorporated as appropriate. The Departments of Agriculture, Defense, Education, Health and Human Services, Housing and Urban Development, Labor, State, and Veterans Affairs did not have comments.

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As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees; the Secretaries of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators for the Environmental Protection Agency and the Small Business Administration; the Director of the Office of Management and Budget; and other interested parties. In addition, the report will be available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at arkinj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report.

//SIGNED//

Jeff Arkin
Director, Strategic Issues

List of Requesters

The Honorable Steve Scalise
Majority Leader
House of Representatives

The Honorable Jodey C. Arrington
Chairman
Committee on the Budget
House of Representatives

The Honorable James Comer
Chairman
Committee on Oversight and Government Reform
House of Representatives

The Honorable Victoria Spartz
House of Representatives

Appendix I: Objectives, Scope, and Methodology

You asked us to review authorizations and authorizations of appropriations for federal agencies. This report provides information for selected agencies about:

- agency-level authorizations;
- authorizations and authorizations of appropriations by appropriations account in the Consolidated Appropriations Act, 2023;⁸ and
- new appropriations accounts in fiscal year 2023, specifically accounts that were provided budget authority in the Consolidated Appropriations Act, 2023, that had not been provided budget authority previously.

We selected for our review the 17 federal agencies that were both included in the President's Cabinet when we began our review and subject to the requirements of the Chief Financial Officers Act of 1990.⁹ Those 17 agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Environmental Protection Agency; and the Small Business Administration. The agencies accounted for approximately two-thirds of the accounts funded in the Consolidated Appropriations Act, 2023,¹⁰ and approximately 90 percent of appropriations provided for federal agencies in fiscal year 2023, according to Office of Management and Budget data.

To identify agency-level authorizations and authorizations of appropriations and those related to appropriations accounts in the Consolidated Appropriations Act, 2023, we used common legal databases containing information on public laws and the U.S. Code.¹¹ These databases included those managed by the U.S. House of Representatives' Office of Law Revision Counsel (uscode.house.gov); the Government Publishing Office (govinfo.gov); the Library of Congress (congress.gov); the Cornell Legal Information Institute (law.cornell.edu/uscode); and Lexis+ (plus.lexis.com). We assessed the reliability of the data from these databases and determined them to be reliable for the purposes of our review.

To identify agency-level authorizations and authorizations of appropriations, we first located the chapter of U.S. Code that contains provisions related to each of the agencies in our review. For example, Chapter 55 of Title 7 of U.S. Code is titled, "Department of Agriculture." We considered a provision establishing the agency to be an agency-level authorization. We then searched related provisions to identify any authorizations of appropriations that apply at the agency level.

⁸Pub. L. No. 117-328, 136 Stat. 4459 (2022).

⁹31 U.S.C. § 901(b).

¹⁰Pub. L. No. 117-328, 136 Stat. 4459 (2022). For the purposes of this review, we define the Consolidated Appropriations Act, 2023, to consist of Divisions A through L of the Public Law. Those divisions provided appropriations to federal agencies for fiscal year 2023. We excluded from our review Divisions M through MM of the Public Law, some of which provided supplemental appropriations to federal agencies.

¹¹Public laws are laws passed by Congress and signed by the President. The U.S. Code contains the laws of the United States, organized into titles based on subject matter.

To identify authorizations and authorizations of appropriations by appropriations account in the Consolidated Appropriations Act, 2023, we first reviewed the language for relevant accounts in the act and noted instances in which the language cited authorizations for the programs or activities to be funded through the accounts.¹² If the language for an account did not specify authorizations, we reviewed the agency's Congressional Budget Justification for fiscal year 2023 to attempt to identify authorizations. If neither the act nor the agency's Congressional Budget Justification identified authorizations, we asked the agency to provide the relevant authorizations. In some cases, agencies did not provide authorization information. For those appropriations accounts, we stated that no authorization was identified. However, a different methodology using different sources could produce different results.

Based on the authorization information we identified, we used the common legal databases listed above to locate key information about the authorizing laws, such as dates of enactment, public law numbers, locations of authorization provisions in U.S. Code, and any authorizations of appropriations the authorizing laws contain. We asked agencies to confirm the information we identified, or to provide any relevant additional information. In some cases, our searches did not find any authorization of appropriations and agencies did not provide any authorization of appropriations. For those appropriations accounts, we stated that no authorization of appropriations was identified. Finally, GAO requested each selected agency to review the material we compiled.

We created a downloadable dataset for each of the 17 selected agencies that contains information about appropriations, authorizations, and authorizations of appropriations for each appropriations account that we identified through the above methodology. The sets can be accessed on our public website at <https://www.gao.gov/products/GAO-25-107294>.

To identify accounts that were provided budget authority in fiscal year 2023 after having not been provided budget authority previously, we first downloaded budget authority data from the Public Budget Database, included in the *Budget of the U.S. Government, Fiscal Year 2025*.¹³ The Public Budget Database presents historical budget authority data for fiscal years 1976 through the most recently completed fiscal year. The most recently completed fiscal year when the budget for fiscal year 2025 was released was fiscal year 2023. We then identified across our 17 selected agencies accounts that received positive (i.e., greater than zero) discretionary budget authority in fiscal year 2023 and zero discretionary budget authority back to 1976, the earliest year included in the data. We traced those accounts—based on the account title and budget authority amount—to appropriations accounts included in the Consolidated Appropriations Act, 2023. We considered those accounts to be “new accounts” in the act. We did not review whether or not these accounts included language that authorized offices, programs, or activities for the first time. We assessed the reliability of the data we used by reviewing related documentation and conducting manual data testing. We determined the data to be reliable for the purposes of our review.

We conducted this performance audit from January 2024 to July 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our

¹²We generally excluded from our review language contained in provisos (i.e., clauses beginning with “Provided...” or “Provided further...”). We also generally excluded language contained in administrative or general provisions for a particular agency.

¹³The White House, *Budget of the U.S. Government, Fiscal Year 2025* (Washington, D.C.: Mar. 11, 2024).

findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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