



November 2024

Management Quarterly Update

Fiscal Year 2024 Quarter 4 Update

The Management Quarterly Update is a supplemental document to the [IRS Agency Financial Report](#), Management’s Discussion and Analysis section to provide transparency on the IRS’s management and operational challenges. The Fiscal Year (FY) 2024 quarter 4 update includes a table describing the IRS’s [Inflation Reduction Act of 2022 \(IRA\)](#) spending.

IRS’s IRA Spending (in millions) as of September 30, 2024

Appropriation	Appropriated Funds	FY22 Spent	FY23 Spent	FY24 Apportioned	FY24 Spent	FY22 - FY24 Spent
Taxpayer Services	\$3,181.5	\$1.1	\$888.5	\$969.3	\$402.5	\$1,292.1
Enforcement	\$24,047.9	\$0.0	\$299.0	\$1,347.6	\$1,335.3	\$1,634.3
Operations Support	\$25,326.4	\$61.0	\$1,473.8	\$3,258.5	\$2,456.2	\$3,991.0
Business Systems Modernization	\$4,750.7	\$43.9	\$723.2	\$1,789.4	\$1,282.0	\$2,049.0
Direct e-File Study	\$15.0	\$0.0	\$11.6	\$0.0	\$0.0	\$11.6
Energy Security	\$500.0	\$0.0	\$0.0	\$180.0	\$59.1	\$59.1
Total	\$57,821.5	\$106.0	\$3,396.1	\$7,544.8	\$5,535.1	\$9,037.2

Notes:

- Enforcement appropriation is adjusted for \$1.4B rescission from the Fiscal Responsibility Act of 2023 (Public Law (P.L.) 118-5) and \$20.2B from the Further Consolidated Appropriations Act, 2024 (P.L. 118-47).
- Direct e-File Study funds were only appropriated through FY23.
- FY24 apportionment amount does not include prior year accounting adjustments.

Source: FY24 End of Year Actuals Obligations Expenditures and Disbursements report