



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

January 29, 2014

THE DIRECTOR

The Honorable John A. Boehner
Speaker of the House of Representatives
Washington, D.C. 20515

Dear Mr. Speaker:

Section 251(a)(7) of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended, requires that the Office of Management and Budget (OMB) submit a report to the Congress on discretionary appropriations legislation within seven calendar days (excluding Saturdays, Sundays, and legal holidays) of enactment. The report must contain the Congressional Budget Office estimate of the legislation, the OMB estimate of the legislation, and an explanation of any differences between the two estimates.

Enclosed is the report for the Consolidated Appropriations Act, 2014 ([P.L. 113-76](#)). The President signed this Act into law on January 17, 2014. The enclosed report includes separate appropriations reports on each of the following twelve appropriations bills:

1. Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2014 (Division A of P.L. 113-76) – Table 1, page 1;
2. Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014 (Division B of P.L. 113-76) – Table 2, page 7;
3. Department of Defense Appropriations Act, 2014 (Division C of P.L. 113-76) – Table 3, page 11;
4. Energy and Water Development and Related Agencies Appropriations Act, 2014 (Division D of P.L. 113-76) – Table 4, page 16;
5. Financial Services and General Government Appropriations Act, 2014 (Division E of P.L. 113-76) – Table 5, page 22;
6. Department of Homeland Security Appropriations Act, 2014 (Division F of P.L. 113-76) – Table 6, page 25;
7. Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014 (Division G of P.L. 113-76) – Table 7, page 31;

8. Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2014 (Division H of P.L. 113-76) – Table 8, page 36;
9. Legislative Branch Appropriations Act, 2014 (Division I of P.L. 113-76) – Table 9, page 41;
10. Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014 (Division J of P.L. 113-76) – Table 10, page 43;
11. Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014 (Division K of P.L. 113-76) – Table 11, page 47; and
12. Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2014 (Division L of P.L. 113-76) – Table 12, page 53.

Sincerely,



Sylvia M. Burwell
Director

Enclosure

Identical Letter Sent to The Honorable Joseph R. Biden, Jr.

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 113-76
Agriculture and Rural Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs¹	-953	-211
<u>Scorekeeping Differences:</u>		
Department of Agriculture:		
Natural Resources Conservation Service:		
Environmental Quality Incentives Program.....	-2	-142
<p>Section 718(2) of the Act limits the funding for the Environmental Quality Incentives Program. OMB scores this provision as a savings of -\$274 million, which assumes \$126 million is sequestered in 2014 pursuant to the corrected version of the 2014 OMB Sequestration Preview Report and Sequestration Order issued on May 20th, 2013. CBO scores this provision as a savings of -\$272 million, which assumes \$128 million is sequestered pursuant to the original 2014 OMB Sequestration Preview Report and Sequestration Order issued on April 10th, 2013. OMB also has a higher estimate of first-year outlay savings from this provision (-\$206 million) than CBO (-\$64 million). In addition, OMB scores PAYGO savings of -\$128 million in 2015 and each year thereafter because the Act amends the Food Security Act of 1985 (16 U.S.C. 3841(a)) to extend the EQIP program at a level of \$1,622 million in 2015 , which is below the 2014 authorized level of \$1,750 million. CBO does not score PAYGO savings for this extension because their baseline extends the effects of the 2014 mandatory sequester in each year, resulting in a baseline level of \$1,622 million for this program. OMB views the 2014 mandatory sequester as a one-time event which does not extend in the baseline.</p>		
Food and Nutrition Service:		
Supplemental Nutrition Assistance Program.....	-11	---
<p>CBO scored the enacted 2012 rescission of -\$11 million in mandatory balances (from amounts authorized in 7 U.S.C. 2025(h)(1)(A)) as permanently reducing the baseline in 2012 and beyond, since this program is under a temporary extension of authorization. The one-year extension of Farm Bill programs in the American Taxpayer Relief Act (ATRA) continued the \$11 million reduction, but explicitly stated that it was only for 2013. CBO therefore scored no savings for section 717 of this Act, which continues the ATRA reduction through 2014. OMB scored the 2012 rescission as a one-time rescission of balances and did not permanently reduce the baseline in the subsequent years. Therefore, OMB scores -\$11 million in budget authority savings for section 717 for reducing the program below OMB's baseline level.</p>		

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Agriculture and Rural Development Appropriations Act, 2014
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	BA	Outlays
Child Nutrition Program.....	-1	-104
<p>CBO scores a \$1 million CHIMP cost in both budget authority and outlays in 2014 (\$88 million over 10 years) as the mandatory effects for increasing enrollment due to the discretionary school breakfast and equipment grants. OMB does not assume the discretionary spending will impact the enrollment. In addition, OMB assumes first-year outlay savings from the deferral of funding for the Fresh Fruit and Vegetable program pursuant to section 719 at -\$103 million, whereas CBO assumes no outlay impact from this proposal.</p>		
Rural Business Cooperative Service:		
Rural Economic Development Grants.....	+1	---
<p>CBO scores the full -\$172 million in savings for the rescission of cushion of credit balances. Based on current projections, OMB estimates that only \$171 million in balances will be available for rescission.</p>		
Technical Outlay Estimating Differences:		
Department of Agriculture:		
Natural Resources Conservation Service:		
Watershed Rehabilitation Program.....	---	-36
<p>OMB has a higher estimate of first-year outlay savings from the blocked obligation of mandatory balances (-\$49 million) than CBO (-\$13 million).</p>		
Agricultural Marketing Service:		
Funds for Strengthening Markets, Income, and Supply (Section 32).....	---	-57
<p>OMB has a higher estimate of first-year outlay savings from the rescission of Section 32 funds (-\$189 million) than CBO (-\$132 million).</p>		
Other technical estimating differences.....	---	-10
TOTAL DIFFERENCES.....	-13	-349
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS.....	-966	-560

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Agriculture and Rural Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<i>Non-Defense Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	21,833	22,548
Scorekeeping Differences:		
Department of Agriculture:		
Negative Subsidy Receipts:		
Rural Electrification and Telephone Loans.....	-143	-143
CBO scores -\$92 million in negative subsidy receipts, whereas OMB scores -\$235 million. The difference is due to OMB expecting significantly increased disbursements from previously issued loans that CBO does not include in their estimates. This accounts for the difference in both budget authority and outlays from new authority.		
Rural Housing Insurance Fund.....	+20	+20
OMB has a lower estimate of negative subsidy receipts (-\$42 million) than CBO (-\$62 million). This accounts for the difference in both budget authority and outlays from new authority.		
Rural Development:		
Salaries and Expenses.....	+5	-2
OMB is scoring a +\$5 million cost for section 738, which makes available for obligation funds received by USDA in the global settlement of litigation concerning Federal mortgage loans. As OMB indicated in its 2013 Appropriations Scoring report sent to Congress on July 20, 2012: "if Congress enacted legislation making these recovered funds available for obligation, then OMB would score such a provision as providing additional budget authority that would have a cost currently estimated to be \$5 million. This cost would be scored because the settlement provides that the funds are for single losses incurred by the agency related to Federal mortgage loans. Under current law, and pursuant to the Federal Credit Reform Act (FCRA), these funds would be credited to non-budgetary credit financing accounts, where the funds would not be available for new credit activity. Instead, amounts would be reflected in the program's credit subsidy cost as a recovery, reducing the cost to Treasury of those previously-issued loan guarantees." As indicated in the 2014 Appropriations Scoring report sent to Congress on August 28, 2013, CBO intended also to score this provision with a +\$5 million cost; however, CBO inadvertently left this cost out of its scoring of this Act.		
Office of the General Counsel.....	+1	+1
The +\$1 million difference in budget authority is due to rounding. This account receives two separate appropriations in the bill language. OMB adds these pieces together in thousands and then rounds the total to millions, whereas CBO rounds each piece and then adds them. In addition, OMB has higher estimates of outlays from new authority (+\$1 million) than CBO.		

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 113-76
Agriculture and Rural Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Farm Service Agency:		
USDA Supplemental Assistance.....	+2	+2
<p>OMB scores the section 728 appropriation of \$2 million to the USDA Supplemental Assistance account, which is the account from which this program is executed. CBO scores this appropriation to the Salaries and Expenses account. This accounts for the difference in both budget authority and outlays from prior-year authority.</p>		
Reforestation Pilot Program.....	+1	+1
<p>OMB scores the section 729 appropriation of \$1 million to the Reforestation Pilot Program account, which is the account from which this program is executed. CBO scores this appropriation to the Salaries and Expenses account. This accounts for the difference in both budget authority and outlays from new authority.</p>		
Salaries and Expenses.....	-3	-24
<p>See explanations under 'USDA Supplemental Assistance' and 'Reforestation Pilot Program' for explanations of budget authority differences. In addition, OMB has a lower estimate of outlays from new authority (-\$126 million) and a higher estimate of outlays from prior-year authority (+\$102 million) than CBO.</p>		
Rural Business Cooperative Service:		
Rural Development Loan Fund Program Account.....	+1	+2
<p>The +\$1 million difference in budget authority is due to rounding. This account receives two separate appropriations in the bill language. OMB adds these pieces together in thousands and then rounds the total to millions, whereas CBO rounds each piece and then adds them. In addition, OMB has lower estimates of outlays from new authority (-\$1 million) and higher estimates of outlays from prior-year authority (+\$3 million) than CBO.</p>		
Food and Nutrition Service:		
Supplemental Nutrition Assistance Program.....	+1	+1
<p>Although this account is mandatory under the BEA, some activities in it are controlled by the appropriations process, and OMB scores them as discretionary. These activities are not assumed in OMB's mandatory baseline. Despite their underlying discretionary authority and specification in appropriations language, CBO includes these activities in their mandatory baseline, leading to a difference of +\$1 million in budget authority. In addition, OMB has higher estimates of outlays from prior-year authority (+\$1 million) than CBO.</p>		
Child Nutrition Programs.....	+17	-8
<p>Although these accounts are mandatory under the BEA, several activities in them are controlled by the appropriations process, and OMB scores them as discretionary. OMB scores \$17 million for section 19 of the Child Nutrition Act of 1966 as discretionary, which CBO does not. In addition, OMB has higher estimates of outlays from new authority (+\$2 million) and lower estimates of outlays from prior-year authority (-\$10 million) than CBO.</p>		

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	FY 2014 Enacted	
	BA	Outlays
Denali Commission:		
Denali Commission Trust Fund.....	-7	-7
<p>Section 105 of P.L. 106-31 (1999 Emergency Supplemental Appropriations Act) allowed for a permanent annual appropriation of interest from the Denali Trust Fund. CBO scores that permanent appropriation to the Agriculture and Rural Development Appropriations Subcommittee because the legislative language making the appropriation was enacted in the Agriculture title of that bill. OMB instead scores the permanent appropriation to the Energy and Water Appropriations Subcommittee, which is the subcommittee of jurisdiction for the Denali Commission. This accounts for the difference in both budget authority and outlays. Both OMB and CBO score section 736 of the Act as a -\$3 million reduction in the permanent discretionary appropriation to the Denali Commission Trust Fund, which is estimated to be \$7 million under current law.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of Agriculture:		
National Institute of Food and Agriculture:		
Extension Activities.....	---	+242
<p>OMB has a lower estimate of outlays from new authority (-\$29 million) and a higher estimate of outlays from prior-year authority (+\$271 million) than CBO.</p>		
Research and Education Activities.....	---	+272
<p>OMB has a higher estimate of outlays from prior-year authority (+\$272 million) than CBO.</p>		
Rural Utilities Service:		
Distance Learning, Telemedicine, and Broadband Program.....	---	+203
<p>OMB has higher estimates of outlays from both new authority (+\$1 million) and from prior-year authority (+\$202 million) than CBO.</p>		
Rural Water and Waste Disposal Program Account.....	---	+136
<p>OMB has a lower estimate of outlays from new authority (-\$5 million) and a higher estimate of outlays from prior-year authority (+\$141 million) than CBO.</p>		
Foreign Agriculture Service:		
Salaries and Expenses.....	---	+68
<p>OMB has a higher estimate of outlays from new authority (+\$108 million) and a lower estimate of outlays from prior-year authority (-\$40 million) than CBO.</p>		
Executive Operations:		
Working Capital Fund.....	---	+69
<p>OMB has a lower estimate of outlays from new authority (-\$107 million) and a higher estimate of outlays from prior-year authority (+\$176 million) than CBO.</p>		

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CBO Estimates Compared to OMB Estimates for Division A of P.L. 113-76
Agriculture and Rural Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Agricultural Research Service:		
Salaries and Expenses.....	---	+63
OMB has a lower estimate of outlays from new authority (-\$41 million) and a higher estimate of outlays from prior-year authority (+\$104 million) than CBO.		
Department of Health and Human Services:		
Food and Drug Administration:		
Salaries and Expenses.....	---	+306
OMB has a higher estimate of outlays from both new authority (+\$292 million) and from prior-year authority (+\$14 million) than CBO.		
Other technical estimating differences.....	---	+41
TOTAL DIFFERENCES.....	-105	+1,243
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	21,728	23,791

SUMMARY

CBO TOTAL, AGRICULTURE AND RURAL DEVELOPMENT APPROPRIATIONS^{1,2}.....	20,880	22,337
<i>CBO Defense Category Subtotal.....</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	20,880	22,337
TOTAL DIFFERENCES.....	-118	+894
<i>Defense Category Differences.....</i>	---	---
<i>Non-Defense Category Differences (including CHIMPs).....</i>	-118	+894
OMB TOTAL, AGRICULTURE AND RURAL DEVELOPMENT APPROPRIATIONS².....	20,762	23,231
<i>OMB Defense Category Subtotal.....</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	20,762	23,231

¹ CBO data received January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-76
Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	5,000	4,963
<u>Technical Outlay Estimating Differences:</u>		
Department of Justice:		
Federal Bureau of Investigation:		
Salaries and Expenses.....	---	+309
OMB has higher estimates of outlays from both new (+\$69 million) and prior-year authority (+\$240 million) than CBO.		
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS²	5,000	5,272
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs¹	-9,622	-479
<u>Scorekeeping Differences:</u>		
Department of Justice:		
Office of Justice Programs:		
Crime Victims Fund.....	+30	-5,251
CBO has a higher estimate of the amount available in the Crime Victims Fund in its May baseline (\$11,436 million) than OMB in its 2014 Budget baseline, as adjusted from its April Budget for enacted 2013 appropriations (\$11,406 million). This results in a +\$30 million budget authority difference in the scoring of savings under a cap of \$745 million for 2014, which is the level included in the enacted bill. The main reason for this discrepancy is that CBO's May baseline had inadvertently included a \$705 million cap in 2013, which was consistent with the short-term Continuing Resolution, instead of the enacted 2013 cap of \$730 million and CBO never updated its baseline. In addition, OMB has a higher estimate of outlay savings from new authority (-\$5,251 million) for this CHIMP than CBO.		

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-76
Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Office of Personnel Management:		
Employees and Retired Employees Health Benefits Funds.....	+56	+56
<p>The U.S. Patent and Trademark Office (USPTO) Salaries and Expenses account includes a provision that would transfer to OPM the accruing indirect personnel costs associated with post retirement health insurance, life insurance, and retirement benefits to USPTO employees. CBO scores budget authority and associated outlay savings (-\$56 million) because the provision changes how the payments for the mandatory benefit program occur relative to current law. OMB does not score an impact because the current law payments of accruals for retirement benefits are intrabudgetary receipts and there is no change in the level of benefits paid. Moreover, OMB's understanding has always been that there is agreement amongst the scorekeepers that these sorts of accrual costs do not get scored. CBO, on the other hand, believes that OMB has proposed such a change in scorekeeping treatment, but that it has never been agreed upon.</p>		
Department of Treasury:		
Employer Share, Employee Retirement (excluding FOASDI).....	+5	+5
<i>See OPM, Employees and Retired Employees Health Benefits Funds Account above.</i>		
Technical Outlay Estimating Differences:		
Department of Justice:		
U.S. Marshals Service:		
Assets Forfeiture Fund.....	---	-84
CBO assumes no outlay savings from this -\$84 million temporary rescission of budget authority, while OMB assumes the full amount would have been spent. This leads to the -\$84 million difference in outlays from new authority.		
Other technical outlay estimating differences.....	---	-47
TOTAL DIFFERENCES.....	+91	-5,321
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-9,531	-5,800

Non-Defense Category-Base Discretionary Appropriations

CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	56,222	56,949
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Scorekeeping Differences:

Department of Justice:

General Administration:

Salaries and Expenses.....	+1	-1
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CBO scored a -\$1 million rounding plug in this account. OMB has lower estimates of outlays from new authority (-\$4 million) and higher estimates of outlays from prior-year authority (+\$3 million) than CBO.

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-76
Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Legal Activities and U.S. Marshals:		
Salaries and Expenses, Antitrust Division.....	+1	+1
OMB has slightly lower estimates of Hart-Scott-Rodino fee collections than CBO (-\$102 million versus -\$103 million), leading to a difference of +\$1 million in budget authority and outlays from new authority. OMB also has higher estimates of outlays from new authority (+9 million, including collections) and lower estimates of outlays from prior-year authority (-\$8 million) than CBO.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Commerce:		
National Oceanic and Atmospheric Administration (NOAA):		
Procurement, Acquisition and Construction.....	---	+203
OMB has lower estimates of outlays from new authority (-\$100 million) and higher estimates of outlays from prior-year authority (+\$303 million) than CBO.		
Patent and Trademark Office:		
Salaries and Expenses.....	---	+200
OMB has higher estimates of outlays from both new (+\$169 million) and prior-year authority (+\$31 million) than CBO.		
National Telecommunications and Information Administration:		
Broadband Technology Opportunities Program, Recovery Act.....	---	-148
OMB has lower estimates of outlays from prior-year authority (-\$148 million) provided under the Recovery Act than CBO.		
Department of Justice:		
Legal Activities and U.S. Marshals:		
Salaries and Expenses, General Legal Activities.....	---	+59
OMB has lower estimates of outlays from new authority (-\$121 million) but higher estimates of outlays from prior-year authority (+\$180 million) than CBO.		
Salaries and Expenses, United States Attorneys.....	---	+39
OMB has lower estimates of outlays from new authority (-\$135 million) but higher estimates of outlays from prior-year authority (+\$174 million) than CBO.		
Salaries and Expenses, United States Marshals Service.....	---	+301
OMB has lower estimates of outlays from new authority (-\$7 million) but higher estimates of outlays from prior-year authority (+\$308 million) than CBO.		
Federal Bureau of Investigation:		
Salaries and Expenses.....	---	+214
OMB has higher estimates of outlays from both new (+\$45 million) and prior-year authority (+\$169 million) than CBO.		

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-76
Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Construction.....	---	+71
OMB has lower estimates of outlays from new authority (-\$1 million) and higher estimates of outlays from prior-year authority (+\$72 million) than CBO.		
Office of Justice Programs:		
State and Local Law Enforcement Assistance.....	---	-178
OMB has lower estimates of outlays from both new (-\$38 million) and prior-year authority (-\$140 million) than CBO.		
Community Oriented Policing Services.....	---	-107
OMB has lower estimates of outlays from both new (-\$4 million) and prior-year authority (-\$103 million) than CBO.		
Violence Against Women Prevention and Prosecution Programs.....	---	+52
OMB has lower estimates of outlays from new authority (-\$9 million) but higher estimates of outlays from prior-year authority (+\$61 million) than CBO.		
Major Research Equipment and Facilities Construction.....	---	-88
OMB has lower estimates of outlays from both new (-\$18 million) and prior-year authority (-\$70 million) than CBO.		
Other technical outlay estimating differences.....	---	+703
TOTAL DIFFERENCES.....	+2	+1,321
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	56,224	58,270

SUMMARY

CBO TOTAL, COMMERCE, JUSTICE, SCIENCE APPROPRIATIONS^{1,2}.....	51,600	61,433
<i>CBO Defense Category Subtotal.....</i>	<i>5,000</i>	<i>4,963</i>
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>46,600</i>	<i>56,470</i>
TOTAL DIFFERENCES.....	+93	-3,691
<i>Defense Category Differences Subtotal.....</i>	<i>---</i>	<i>+309</i>
<i>Non-Defense Category Differences Subtotal (including CHIMPs).....</i>	<i>+93</i>	<i>-4,000</i>
OMB TOTAL, COMMERCE, JUSTICE, SCIENCE APPROPRIATIONS².....	51,693	57,742
<i>OMB Defense Category Subtotal.....</i>	<i>5,000</i>	<i>5,272</i>
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>46,693</i>	<i>52,470</i>

¹ CBO data was received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-76
Department of Defense Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category-Base Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	486,643	539,467
<u>Scorekeeping Differences:</u>		
Department of Defense--Military Programs:		
Operation and Maintenance:		
Operation and Maintenance, Defense-wide.....	+50	-3,676
<p>CBO scores a \$50 million transfer to the Department of State, International Assistance Program - Global Security Contingency Fund pursuant to Section 8068, which provides the authority to transfer up to \$200 million. OMB does not score this permissive transfer because a transfer will only occur if the Department of State and the Department of Defense need to react quickly to a significant international security event. In any given year, the likelihood of a significant international security event occurring is unclear and there is not enough historical reference for estimating the transfer total, since this is only the third year that such an authority has been available. In addition, OMB has lower estimates of outlays from new authority (-\$5,306) and higher estimates of outlays from prior-year authority (+1,630 million) than CBO.</p>		
Defense Health Program.....	+143	+42
<p>Sec. 8098 provides permissive transfer authority for up to \$143 million from the Department of Defense to the Joint DOD-VA Medical Facility Demonstration Fund. Because the actual amount to be transferred is not known, OMB does not show these transfers until the completion of the fiscal year whereas CBO scores the full transfer amount. In addition, OMB has lower estimates of outlays from new authority (-\$381 million) and higher estimates of outlays from prior-year authority (+\$423 million) than CBO.</p>		
Procurement:		
Shipbuilding and Conversion, Navy.....	-8	-842
<p>CBO scores Sec. 8082 as a +\$8 million reappropriation to the Judgment Fund per the United States Code, section 612 of title 41 on Payment of Claims, resulting in a -\$8 million budget authority difference. OMB agrees that this should be scored as a reappropriation but assumes that there will be no balances remaining to transfer under this authority. In addition, OMB has lower estimates of outlays from new authority (-\$1,147 million) and higher estimates of outlays from prior-year authority (+\$305 million) than CBO.</p>		

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-76
Department of Defense Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Multi-Agency:		
CBO Rounding Plug.....	-4	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Operation and Maintenance:		
Operation and Maintenance, Army.....	---	-5,496
OMB has lower estimates of outlays from new authority (-\$7,358 million) and higher estimates of outlays from prior-year authority (+\$1,862 million) than CBO.		
Operation and Maintenance, Navy.....	---	-2,039
OMB has lower estimates of outlays from new authority (-\$5,722 million) and higher estimates of outlays from prior-year authority (+\$3,683 million) than CBO.		
Operation and Maintenance, Air Force.....	---	-3,299
OMB has lower estimates of outlays from new authority (-\$5,758 million) and higher estimates of outlays from prior-year authority (+\$2,459 million) than CBO.		
Afghanistan Security Forces.....	---	-1,962
OMB has lower estimates of outlays from prior-year authority (-\$1,962 million) than CBO.		
Ship Modernization, Operations and Sustainment Fund.....	---	-1,911
OMB has lower estimates of outlays from both new (-\$1,499 million) and prior-year authority (-\$412 million) than CBO.		
Procurement:		
Other Procurement, Army.....	---	-2,672
OMB has lower estimates of outlays from both new (-\$256 million) and prior-year authority (-\$2,416 million) than CBO.		
Aircraft Procurement, Navy.....	---	-2,386
OMB has higher estimates of outlays from new authority (+\$323 million) and lower estimates of outlays from prior-year authority (-\$2,709 million) than CBO.		
Aircraft Procurement, Air Force.....	---	-2,196
OMB has higher estimates of outlays from new authority (+\$86 million) and lower estimates of outlays from prior-year authority (-\$2,282 million) than CBO.		
Other Procurement, Air Force.....	---	-2,167
OMB has lower estimates of outlays from both new (-\$1,409 million) and prior-year authority (-\$758 million) than CBO.		

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-76
Department of Defense Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Research, Development, Test, and Evaluation:		
Research, Development, Test and Evaluation, Navy.....	---	-1,440
OMB has lower estimates of outlays from both new (-\$1,327 million) and prior-year authority (-\$113 million) than CBO.		
Revolving and Management Funds:		
Working Capital Fund, Army.....	---	-1,718
OMB has lower estimates of outlays from new authority (-\$6,080 million) and higher estimates of outlays from prior-year authority (+\$4,362 million) than CBO.		
Working Capital Fund, Defense-wide.....	---	+1,983
OMB has lower estimates of outlays from new authority (-\$19,116 million) and higher estimates of outlays from prior-year authority (+\$21,099 million) than CBO.		
Other technical outlay estimating differences.....	---	+837
TOTAL DIFFERENCES.....	+181	-28,942
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS²	486,824	510,525

Defense Category-Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations

CBO ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS¹.....	85,191	43,140
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Scorekeeping Differences:

Department of Defense--Military Programs:

Multi-Agency:

CBO Rounding Plug.....	+1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include reconciliation with the CSBA.		

Technical Outlay Estimating Differences:

Department of Defense--Military Programs:

Operation and Maintenance:

Operation and Maintenance, Army.....	---	-1,845
OMB has lower estimates of outlays from new authority (-\$1,845 million) than CBO.		
Operation and Maintenance, Navy.....	---	+1,483
OMB has higher estimates of outlays from new authority (+\$1,483 million) than CBO.		
Operation and Maintenance, Air Force.....	---	+1,083
OMB has higher estimates of outlays from new authority (+\$1,083 million) than CBO.		

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-76
Department of Defense Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Procurement:		
Other Procurement, Air Force.....	---	+504
OMB has higher estimates of outlays from new authority (+\$504 million) than CBO.		
Other technical outlay estimating differences.....	---	+565
TOTAL DIFFERENCES.....	+1	+1,790
OMB ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS.....	85,192	44,930

NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS

Non-Defense Category-Base Appropriations

CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	208	163
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Scorekeeping Differences:

Department of State:

Operation and Maintenance:

Global Security Contingency Fund.....	-50	-12
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CBO scores a \$50 million transfer to the Department of State, International Assistance Program - Global Security Contingency Fund pursuant to Section 8068, which provides the authority to transfer up to \$200 million. OMB does not score this permissive transfer because a transfer will only occur if the Department of State and the Department of Defense need to react quickly to a significant international security event. In any given year, the likelihood of a significant international security event occurring is unclear and there is not enough historical reference for estimating the transfer total, since this is only the third year that such an authority has been available. In addition, OMB has lower estimates of outlays from both new (-\$3 million) and prior-year authority (-\$9 million) than CBO.

Department of Veterans Affairs:

Veterans Health Administration:

Joint DOD-VA Medical Facility Demonstration Fund.....	-143	-143
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Sec. 8098 provides permissive transfer authority for up to \$143 million from the Department of Defense to the Joint DOD-VA Medical Facility Demonstration Fund. Because the actual amount to be transferred is not known, OMB does not show these transfers until the completion of the fiscal year. CBO scores the full permissive transfer amount. In addition, OMB has lower estimates of outlays from both new (-\$129 million) and prior-year authority (-\$14 million) than CBO.

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-76
Department of Defense Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Technical Outlay Estimating Differences:		
Total, Non-Defense Base Technical Outlay Estimating Differences.....	---	35
TOTAL DIFFERENCES.....	-193	-120
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	15	43

SUMMARY

CBO TOTAL, DEFENSE APPROPRIATIONS^{1,2}.....	572,042	582,770
<i>CBO Defense Category Subtotal.....</i>	<i>486,643</i>	<i>539,467</i>
<i>CBO Defense Category OCO/GWOT Subtotal.....</i>	<i>85,191</i>	<i>43,140</i>
<i>CBO Non-Defense Category Subtotal.....</i>	<i>208</i>	<i>163</i>
TOTAL DIFFERENCES.....	-11	-27,272
<i>Defense Category Differences.....</i>	<i>+181</i>	<i>-28,942</i>
<i>Defense Category OCO/GWOT Differences.....</i>	<i>+1</i>	<i>+1,790</i>
<i>Non-Defense Category Differences.....</i>	<i>-193</i>	<i>-120</i>
OMB TOTAL, DEFENSE APPROPRIATIONS².....	572,031	555,498
<i>OMB Defense Category Subtotal.....</i>	<i>486,824</i>	<i>510,525</i>
<i>OMB Defense Category OCO/GWOT Subtotal.....</i>	<i>85,192</i>	<i>44,930</i>
<i>OMB Non-Defense Category Subtotal.....</i>	<i>15</i>	<i>43</i>

¹ CBO data received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	17,200	17,491
<u>Technical Outlay Estimating Differences:</u>		
Department of Energy:		
National Nuclear Security Administration:		
Weapons Activities..... OMB has lower estimates of outlays from new authority (-\$558 million) but higher estimates of outlays from prior-year authority (+\$1,412 million) than CBO.	---	+854
Defense Nuclear Nonproliferation..... OMB has higher estimates of outlays from prior-year authority (+\$218 million) than CBO.	---	+218
Naval Reactors..... OMB has lower estimates of outlays from prior-year authority (-\$78 million) than CBO.	---	-78
Environmental and Other Defense Activities:		
Other Defense Activities..... OMB has lower estimates of outlays from new authority (-\$872 million) and higher estimates of outlays from prior-year authority (+\$990 million) than CBO.	---	+118
Defense Environmental Cleanup..... OMB has higher estimates of outlays from new authority (+\$250 million) but lower estimates of outlays from prior-year authority (-\$302 million) than CBO.	---	-52
Other technical outlay estimating differences.....	---	+34
TOTAL DIFFERENCES	-----	-----
	---	+1,094
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS²	17,200	18,585

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS¹	+12	+9
<u>Scorekeeping Differences:</u>		
Department of Energy:		
Power Marketing Administration:		
Falcon and Amistad Operating and Maintenance Fund Receipts.....	-1	-1
<p>Both CBO and OMB score a \$1 million cost for a new provision providing authority in 2014 (up to \$865,000 in funds) for customer advances to fund hydroelectric facilities at the Falcon and Amistad Dams for use by the International Water and Boundary Commission. However, CBO assumes receipts for such advances won't be recouped in 2014 and that the recoupment is too small in any subsequent year to be visible in their scoring, whereas OMB believes that the \$1 million cost of the customer advances will be entirely recovered in 2014. This disparity in the estimated timing of receipt collections is what leads to the entire difference in budget authority and associated outlays from new authority.</p>		
Construction, Rehabilitation, Operation & Maintenance, Western Area Power Administration..	-11	-8
<p>CBO scores an \$11 million cost in 2014 and additional costs in the outyears for a new provision permanently allowing voluntary participation in the existing State Cap and Trade program in California. Assuming an October 1st enactment date, CBO had initially scored a \$15 million 2014 cost to a similar provision in a previous Senate bill, but reduced their estimate since the final appropriations were not enacted until January of the fiscal year. CBO assumes receipts for such participation won't be recouped in the year the costs are incurred, and further that the permanency of the provision will cause receipt collections from the initial 2014 cost to lag into 2016. By 2017, CBO assumes that costs and receipts, although still not recaptured in the same year, net to zero. These assumptions lead to a net score of +\$11 million in budget authority in 2014 (+\$8 million in outlays) and +\$9 million in budget authority (+\$5 million in outlays) over the 10-year budget window. OMB continues to estimate a cost of \$15 million in 2014 for this provision but believes that the costs of the voluntary purchases of power allowances from California will be entirely recovered in the year the costs are incurred, and therefore scores a net-zero impact in each year. This disparity in the estimated timing of receipt collections is what leads to the entire difference in budget authority and associated outlays from new authority.</p>		
TOTAL DIFFERENCES	-12	-9
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs	---	---

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	16,848	22,843
<u>Scorekeeping Differences:</u>		
Department of Energy:		
Fees and Recoveries, Federal Energy Regulatory Commission.....	-26	-26
<p>OMB scores collections in excess of spending for the account as discretionary, while CBO scores collections in excess of spending as mandatory. This accounts for the -\$26 million difference in budget authority and outlays from new authority.</p>		
Departmental Administration.....	-1	+25
<p>This account is comprised of two pieces -- the appropriation and the estimated revenues. OMB adds the two pieces and then rounds to a final number while CBO rounds each piece separately and then adds for a final number. This accounts for the budget authority difference of \$1 million. In addition, OMB has a higher estimate of outlays from new authority (+\$28 million) but a lower estimate of outlays from prior-year authority (-\$3 million) than CBO.</p>		
Energy Programs:		
Title 17 Innovative Technology Loan Program.....	-26	+73
<p>The bill limits funding for administrative expenses to carry out the loan guarantee program to \$42 million. That appropriation, according to CBO scoring, is equal to CBO's \$22 million estimate of fees paid by borrowers in 2014 to offset that appropriation, as well as a \$20 million general fund appropriation. OMB estimates \$48 million in fee collections in 2014. That estimate of fee collections is independent of the level of spending authority from those collections permitted by the bill. Therefore, OMB estimates that the \$48 million in fee collections will more than entirely offset the \$42 million in funding for administrative expenses. As a result, OMB scores this language at a net of -\$6 million. This accounts for the -\$26 million difference in budget authority and outlays from new authority. In addition, OMB has a higher estimate of outlays from both new authority (+\$54 million) and prior-year authority (+\$45 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Power Marketing Administration:		
Falcon and Amistad Operating and Maintenance Fund Receipts.....	-1	-1
<p>OMB has a higher estimate of offsetting collections (-\$5 million) that are credited to this account as discretionary for the sole purpose of funding the annual expenses of the hydroelectric facilities of the Falcon and Amistad Dams in 2014 than CBO (-\$4 million). Although CBO believes that -\$5 million in fees will eventually be collected (they assume an additional -\$1 million in collections in 2016), they do not believe that all of the fees for annual expenses will be collected in the budget year. Therefore, they believe that the \$5 million appropriation request for annual expenses will not be fully offset in 2014. This accounts for the difference in budget authority and outlays from new authority.</p>		
Construction, Rehabilitation, Operation & Maintenance, Western Area Power Administration..	-4	+19
<p>OMB has a higher estimate of offsetting collections (-\$204 million) that are credited to this account as discretionary for the sole purpose of funding the annual expenses of the Western Area Power Administration in 2014 than CBO (-\$200 million). Although CBO believes that -\$204 million in fees will eventually be collected (they assume an additional -\$2 million in collections in both 2016 and 2017), they do not believe that all of the fees for annual expenses will be collected in the budget year. Therefore, they believe that the \$204 million appropriation request for annual expenses will not be fully offset in 2014. In addition, OMB has higher estimates of outlays from new authority (+\$78 million, including collections) but a lower estimate of outlays from prior-year authority (-\$59 million) than CBO.</p>		
Denali Commission:		
Denali Commission Trust Fund.....	+7	+7
<p>Section 105 of P.L. 106-31 (1999 Emergency Supplemental Appropriations Act) allowed for a permanent annual appropriation of interest from the Denali Trust Fund. CBO scores that permanent appropriation to the Agriculture and Rural Development Appropriations Subcommittee because the legislative language making the appropriation was enacted in the Agriculture title of that bill. OMB instead scores the permanent appropriation to the Energy and Water Appropriations Subcommittee, which is the subcommittee of jurisdiction for the Denali Commission. This accounts for the difference in both budget authority and outlays.</p>		
CBO Rounding Adjustment.....	-1	---
<p>CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays

Technical Outlay Estimating Differences:

Department of Energy:

Energy Programs:

Electricity Delivery and Energy Reliability.....	---	+305
OMB has higher estimates of outlays from both new (+\$32 million) and prior-year authority (+\$273 million) than CBO.		
Energy Efficiency and Renewable Energy	---	+418
OMB has lower estimates of outlays from new authority (-\$79 million) but higher estimates of outlays from prior-year authority (+\$497 million) than CBO.		
Science.....	---	+70
OMB has higher estimates of outlays from new authority (+\$176 million) but lower estimates of outlays from prior-year authority (-\$106 million) than CBO.		
Advance Technology Vehicles Manufacturing Loan Program Account	---	+1,581
OMB has higher estimates of outlays from prior-year authority (+\$1,581 million) than CBO.		
Fossil Energy Research and Development.....	---	+399
OMB has higher estimates of outlays from both new (+\$108 million) and prior-year authority (+\$291 million) than CBO.		
Advanced Research Projects Agency.....	---	+154
OMB has higher estimates of outlays from both new (+\$56 million) and prior-year authority (+\$98 million) than CBO.		

Corps of Engineers - Civil Works:

Construction.....	---	-970
OMB has higher estimates of outlays from new authority (+\$53 million) but lower estimates of outlays from prior-year authority (-\$1,023 million) than CBO.		
Flood Control and Coastal Emergencies.....	---	-214
OMB has higher estimates of outlays from new authority (+\$6 million) but lower estimates of outlays from prior-year authority (-\$220 million) than CBO.		
Mississippi River and Tributaries.....	---	-163
OMB has lower estimates of outlays from both new (-\$110 million) and prior-year authority (-\$53 million) than CBO.		
Operation and Maintenance.....	---	-106
OMB has lower estimates of outlays from new authority (-\$474 million) but higher estimates of outlays from prior-year authority (+\$368 million) than CBO.		
Inland Waterways Trust Fund.....	---	-25
OMB has lower estimates of outlays from new authority (-\$41 million) but higher estimates of outlays from prior-year authority (+\$16 million) than CBO.		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-76
Energy and Water Development Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Harbor Maintenance Trust Fund.....	---	+13
OMB has higher estimates of outlays from new authority (+\$13 million) than CBO.		
Other technical estimating differences	---	-5
TOTAL DIFFERENCES	-52	+1,554
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS²	16,796	24,397

SUMMARY

CBO TOTAL, ENERGY AND WATER APPROPRIATIONS^{1,2}	34,060	40,343
<i>CBO Defense Category Subtotal</i>	17,200	17,491
<i>CBO Non-Defense Category Subtotal (includes CHIMPs)</i>	16,860	22,852
TOTAL DIFFERENCES	-64	+2,639
<i>Defense Category Differences</i>	---	+1,094
<i>Non-Defense Category Differences</i>	-64	+1,545
OMB TOTAL, ENERGY AND WATER APPROPRIATIONS²	33,996	42,982
<i>OMB Defense Category Subtotal</i>	17,200	18,585
<i>OMB Non-Defense Category Subtotal (includes CHIMPs)</i>	16,796	24,397

¹ OMB received CBO's data on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-76
Financial Services and General Government Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	26	23
TOTAL DIFFERENCES.....	---	+2
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS ²	26	25
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs ¹	-803	-56
<u>Technical Outlay Estimating Differences:</u>		
Department of the Treasury:		
Departmental Offices:		
Treasury Forfeiture Fund.....	---	-368
OMB scores the outlay savings associated with the \$726 million temporary rescission of budget authority according to the first-year outlay rate of 50 percent. CBO assumes no outlay savings because the rescission in the Act is temporary.		
Securities and Exchange Commission:		
Reserve Fund.....	---	+12
OMB has a lower estimate of outlay savings from new authority (-\$9 million) than CBO does (-\$21 million).		
TOTAL DIFFERENCES.....	---	-356
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-803	-412
<u>Non-Defense Category - Base Discretionary Appropriation</u>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	22,628	23,237
<u>Scorekeeping Differences:</u>		
Federal Trade Commission:		
Salaries and Expenses.....	+1	-2
OMB has lower estimates of collections of Hart-Scott-Rodino fees than CBO which leads to a difference of +\$1 million in budget authority and outlays from new authority. Overall outlay differences result because OMB has lower estimates of outlays from new authority (-\$28 million, including collections) and higher estimates of outlays from prior-year authority (+\$26 million) than CBO.		

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-76
Financial Services and General Government Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Small Business Administration:		
Business Loans Program Account.....	-1	-34
<p>The -\$1 million budget authority difference is due to rounding. OMB also has a lower estimate of outlays from new authority (-\$36 million), and a higher estimate of outlays from prior-year authority (+\$2 million) than CBO.</p>		
Public Company Accounting Oversight Board:		
Public Company Accounting Oversight Board.....	-1	-1
<p>OMB estimates lower fine collections, and thus, lower funding available for the discretionary Sarbanes-Oxley scholarship program funded out of this account. OMB estimates available funding for this program at \$1 million while CBO estimates available budget authority would round to \$2 million. OMB estimates no outlays from prior-year authority, while CBO estimates \$1 million, resulting in a -\$1 million difference in outlays.</p>		
Allowances:		
CBO Rounding Plug.....	+3	---
<p>CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total, which is tracked in thousands. OMB scoring does not include a reconciliation with the CSBA.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of the Treasury:		
Internal Revenue Service:		
Taxpayer Services.....	---	+142
<p>OMB has higher estimates of both outlays from new authority (+\$45 million) and from prior-year authority (+\$97 million) than CBO.</p>		
General Services Administration:		
Federal Buildings Fund, Recovery Act.....	---	+103
<p>OMB has higher estimates of outlays from prior-year authority (+\$353 million) than CBO (+\$250 million).</p>		
Other technical estimating differences.....	---	-103
TOTAL DIFFERENCES.....	+2	+105
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	22,630	23,342

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-76
Financial Services and General Government Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS^{1,2}	21,851	23,204
<i>CBO Defense Category Subtotal</i>	26	23
<i>CBO Non-Defense Category Subtotal (including CHIMPs)</i>	21,825	23,181
TOTAL DIFFERENCES	+2	-249
<i>Defense Category Differences</i>	---	+2
<i>Non-Defense Category Differences (including CHIMPs)</i>	+2	-251
OMB TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS²	21,853	22,955
<i>OMB Defense Category Subtotal</i>	26	25
<i>OMB Non-Defense Category Subtotal (including CHIMPs)</i>	21,827	22,930

¹ CBO data was received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	1,601	1,527
<u>Technical Outlay Estimating Differences:</u>		
Department of Homeland Security (DHS):		
United States Coast Guard:		
Operating Expenses.....	---	+152
OMB has lower estimates of outlays from new authority (-\$109 million) and higher estimates of outlays from prior-year authority (+\$261 million) than CBO.		
Federal Emergency Management Agency:		
Infrastructure Protection and Information Security.....	---	+255
OMB has higher estimates of outlays from new authority (+\$375 million) and lower estimates of outlays from prior-year authority (-\$120 million) than CBO.		
Other technical outlay estimating differences	---	+1
TOTAL DIFFERENCES	---	+408
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS²	1,601	1,935
<hr/>		
<i>Defense Category - Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS¹	227	182
<u>Technical Outlay Estimating Differences</u>		
Department of Homeland Security (DHS):		
United States Coast Guard:		
Operating Expenses.....	---	-73
OMB has lower estimates of outlays from new authority (-\$73 million) than CBO.		
OMB ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS	227	109

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs ¹	-100	---
<u>Technical Outlay Estimating Differences</u>		
Department of the Treasury:		
Treasury Forfeiture Fund.....	---	-50
OMB has higher estimates of outlay savings from new authority (-\$50 million) than CBO.		
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-100	-50
<hr/>		
<i>Non-Defense Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	37,769	45,076
<u>Scorekeeping Differences</u>		
Department of Homeland Security (DHS):		
Transportation Security Administration (TSA):		
Aviation Security.....	-34	+255
<p>In their May baseline, CBO had assumed discretionary collections of -\$2,120 million for TSA under current law, while OMB had assumed discretionary collections of -\$2,124 million in the 2014 Budget. This led to a -\$4 million difference in budget authority and outlays from new authority. With the recent enactment of the new aviation security service fee structure in section 601 of P.L. 113-67, the Bipartisan Budget Act of 2013 (BBA), CBO continues to assume this same level of discretionary collections, while OMB assumes the new fee structure under the BBA would generate almost \$420 million more in total collections than had been assumed in the 2014 Budget baseline. Per the law, \$390 million of these new collections this would go to mandatory deficit reduction, leaving nearly \$30 million in additional fees available as discretionary offsetting collections for TSA in 2014. This results in an additional -\$30 million difference between CBO and OMB in budget authority and outlays from new authority, for a total difference of -\$34 million. In addition, OMB has higher estimates of outlays from new authority (+\$751 million, including collections) and lower estimates of outlays from prior-year authority (-\$496 million) than CBO.</p>		

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Customs and Border Protection (CBP):		
U.S. Customs and Border Protection, Salaries and Expenses.....	+3	-88
<p>Both OMB and CBO score the permanent appropriation of the spending of mandatory fees from Small Airports as a discretionary cost. OMB estimates \$9 million in fees in 2014, resulting in \$9 million in discretionary spending, whereas CBO estimates only \$5 million. This results in a \$4 million difference in budget authority. Furthermore, CBO scores separately the individual rescissions taken in thousands to CBP in sections 575 (\$306 thousand) and 576 (\$408 thousand), which results in a rounded score of zero. OMB adds the two rescissions together in thousands and then rounds the total to millions, which results in a -\$1 million budget authority difference due to rounding. In addition, OMB has higher estimates of outlays from new authority (+\$688 million) and lower estimates of outlays from prior-year authority (-\$776 million) than CBO.</p>		
United States Coast Guard:		
Medicare-eligible Retiree Health Fund Contribution, Homeland Security.....	-14	-14
<p>The 2014 President’s Budget assumed that the baseline payment for the permanent, indefinite appropriation to the Medicare Eligible Retiree Health Care Fund (MERHCF) would be \$201 million in 2014. CBO adopted this estimate for their May 2013 scoring baseline. However, that estimate erroneously omitted a \$14 million reduction to the accrual costs that result in a decrease in contributions to MERHCF due to the enactment in January 2013 of a TRICARE pharmacy benefit co-payments increase in sections 712 and 716 of the National Defense Authorization Act for Fiscal Year 2013 (P.L. 112-239). That reduction was instead incorrectly reflected in the 2014 President’s Budget as a legislative proposal. After correcting for the mistake in the baseline, OMB assumes a contribution to MERHCF of \$187 million in 2014. This is equal to the Coast Guard’s estimated contribution for fiscal year 2014 that was outlined in the narrative in the 2014 Budget <i>Appendix</i>. CBO continues to assume a contribution to the MERHCF of \$201 million in 2014 for purposes of scoring this Act. This leads to the -\$14 million difference in budget authority and outlays from new authority.</p>		
Trust Fund Share of Expenses.....	-1	+1
<p>The -\$1 million budget authority difference is due to rounding. In addition, OMB has higher estimates of outlays from new authority (+\$23 million) and lower estimates of outlays from prior-year authority (-\$22 million) than CBO.</p>		
CBO Rounding Adjustment	+3	---
<p>CBO used this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee’s Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with CSBA.</p>		

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Technical Outlay Estimating Differences:		
Department of Homeland Security (DHS):		
Departmental Management and Operations:		
Departmental Operations.....	---	-201
OMB has lower estimates of outlays from new authority (-\$235 million) and higher estimates of outlays from prior-year authority (+\$34 million) than CBO.		
Working Capital Fund.....	---	-266
OMB has lower estimates of outlays from new authority (-\$636 million) and higher estimates of outlays from prior-year authority (+\$370 million) than CBO.		
United States Secret Service:		
Operating Expenses.....	---	+127
OMB has lower estimates of outlays from new authority (-\$68 million) and higher estimates of outlays from prior-year authority (+\$195 million) than CBO.		
Transportation Security Administration:		
Transportation Security Support.....	---	+150
OMB has higher estimates of outlays from new authority (+\$239 million) and lower estimates of outlays from prior-year authority (-\$89 million) than CBO.		
Federal Air Marshals.....	---	+49
OMB has higher estimates of outlays from both new (+\$41 million) and from prior-year authority (+\$8 million) than CBO.		
Immigration and Customs Enforcement:		
Salaries and Expenses.....	---	-50
OMB has lower estimates of outlays from new authority (-\$1,024 million) and higher estimates of outlays from prior-year authority (+\$974 million) than CBO.		
Customs and Border Protection:		
Automation Modernization.....	---	-199
OMB has lower estimates of outlays from both new (-\$159 million) and from prior-year authority (-\$40 million) than CBO.		
Air and Marine Interdiction, Operations, Maintenance, and Procurement.....	---	-122
OMB has lower estimates of outlays from new authority (-\$242 million) and higher estimates of outlays from prior-year authority (+\$120 million) than CBO.		
Border Security Fencing, Infrastructure, and Technology.....	---	-91
OMB has lower estimates of outlays from prior-year authority (-\$91 million) than CBO.		
Construction.....	---	+254
OMB has lower estimates of outlays from new authority (-\$23 million) and higher estimates of outlays from prior-year authority (+\$277 million) than CBO.		

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
United States Coast Guard:		
Operating Expenses.....	---	+440
OMB has lower estimates of outlays from new authority (-\$430 million) and higher estimates of outlays from prior-year authority (+\$870 million) than CBO.		
Acquisition, Construction, and Improvements.....	---	+64
OMB has lower estimates of outlays from new authority (-\$80 million) and higher estimates of outlays from prior-year authority (+\$144 million) than CBO.		
Federal Emergency Management Agency:		
State and Local Programs.....	---	-119
OMB has lower estimates of outlays from both new (-\$59 million) and from prior-year authority (-\$60 million) than CBO.		
Salaries and Expenses.....	---	+59
OMB has higher estimates of outlays from new authority (+\$82 million) and lower estimates of outlays from prior-year authority (-\$23 million) than CBO.		
Disaster Relief Fund.....	---	+3,287
OMB has higher estimates of outlays from both new (+\$121 million) and prior-year authority (+\$3,166 million) than CBO.		
Disaster Assistance Direct Loan Program Account.....	---	+132
OMB has higher estimates of outlays from prior-year authority (+\$132 million) than CBO.		
Emergency Food and Shelter.....	---	-86
OMB has lower estimates of outlays from new authority (-\$12 million) and lower estimates of outlays from prior-year authority (-\$74 million) than CBO.		
Science and Technology:		
Research, Development, Acquisitions, and Operations.....	---	+125
OMB has lower estimates of outlays from new authority (-\$246 million) and higher estimates of outlays from prior-year authority (+\$371 million) than CBO.		
Federal Law Enforcement Training Center:		
Acquisitions, Construction, Improvements, and Related Expenses.....	---	-596
OMB has lower estimates of outlays from new authority (-\$629 million) and higher estimates of outlays from prior-year authority (+\$33 million) than CBO.		
National Protection and Programs Directorate:		
Office of Health Affairs.....	---	+61
OMB has higher estimates of outlays from both new (+\$51 million) and prior-year authority (+\$10 million) than CBO.		
Office of Biometric Identity Management.....	---	+132
OMB has higher estimates of outlays from both new (+\$66 million) and prior-year authority (+\$66 million) than CBO.		

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-76
Department of Homeland Security Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Federal Protective Service.....	---	+40
OMB has higher estimates of outlays from new authority (+\$104 million) and lower estimates of outlays from prior-year authority (-\$64 million) than CBO.		
Other technical outlay estimating differences	---	+4
TOTAL DIFFERENCES.....	-43	+3,348
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS².....	37,726	48,424
<i>Non-Defense Category-Disaster Relief Cap Adjustment</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - DISASTER RELIEF CAP ADJUSTMENT¹.....	5,626	281
<u>Technical Outlay Estimating Differences:</u>		
Department of Homeland Security (DHS):		
Federal Emergency Management Agency:		
Disaster Relief Fund.....	---	+1,632
OMB has higher estimates of outlays from new authority (+\$1,632 million) than CBO.		
OMB ESTIMATE, NON-DEFENSE CATEGORY - DISASTER RELIEF CAP ADJUSTMENT.....	5,626	1,913
<u>SUMMARY</u>		
CBO TOTAL, HOMELAND SECURITY APPROPRIATIONS^{1,2}.....	45,123	47,066
<i>CBO Defense Category Subtotal.....</i>	<i>1,601</i>	<i>1,527</i>
<i>CBO OCO/GWOT Cap Adjustment Subtotal.....</i>	<i>227</i>	<i>182</i>
<i>CBO Non-Defense Category Subtotal (Including CHIMPS).....</i>	<i>37,669</i>	<i>45,076</i>
<i>CBO Disaster Relief Cap Adjustment Subtotal.....</i>	<i>5,626</i>	<i>281</i>
TOTAL DIFFERENCES	-43	+5,265
<i>Defense Category Subtotal.....</i>	---	+408
<i>OCO/GWOT Cap Adjustment Subtotal.....</i>	---	-73
<i>Non-Defense Category Subtotal (Including CHIMPS).....</i>	-43	+3,298
<i>Disaster Relief Cap Adjustment Subtotal.....</i>	---	+1,632
OMB TOTAL, HOMELAND SECURITY APPROPRIATIONS².....	45,080	52,331
<i>OMB Defense Category Subtotal.....</i>	<i>1,601</i>	<i>1,935</i>
<i>OMB OCO/GWOT Cap Adjustment Subtotal.....</i>	<i>227</i>	<i>109</i>
<i>OMB Non-Defense Category Subtotal (Including CHIMPS).....</i>	<i>37,626</i>	<i>48,374</i>
<i>OMB Disaster Relief Cap Adjustment Subtotal.....</i>	<i>5,626</i>	<i>1,913</i>

¹ CBO data was received by OMB on January 14, 2014

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-76
Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS¹	-70	-43
Department of the Interior:		
Departmental Offices:		
Mineral Leasing and Associated Payments	-1	-1
CBO's estimate of savings (-\$39 million) from net receipts for the Mineral Leasing and Associated Payments CHIMP, which is 2 percent of total baseline payments, is less than OMB's estimate of savings (-\$40 million) and resulting outlays by -\$1 million. This difference is the result of OMB's baseline level for mineral leasing payments, including the reduction to that baseline that results from the 2014 sequestration of mandatory funds, being slightly higher than CBO's corresponding baseline level.		
Technical Outlay Estimating Differences:		
Insular Affairs:		
Compact of Free Association.....	---	+1
OMB has higher estimates of outlays from new authority (+\$1 million) than CBO.		
	-----	-----
TOTAL DIFFERENCES	-1	---
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS	-71	-43
<i>Non-Defense Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	30,128	32,514
Scorekeeping Differences:		
Department of Agriculture:		
Forest Service:		
Range Betterment Fund.....	-1	---
The Range Betterment Fund is authorized to be appropriated one-half of funds received as fees in the prior fiscal year for grazing domestic livestock on certain lands. OMB's estimate of budget authority (\$2 million) for this Fund is lower than CBO's estimate of budget authority (\$3 million), which results in a -\$1 million budget authority difference.		

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-76
Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Land Acquisition.....	+1	+10
<p>For the three pieces of appropriations language that comprise the Land Acquisition account, both CBO and OMB add together the amounts provided in thousands and then round the total to millions: Land Acquisition (\$43.525 million); Acquisition of Lands for National Forests Special Acts (\$0.912 million); and Acquisition of Lands to Complete Land Exchanges (\$0.217 million) for a total of \$44.656 million or \$45 million rounded. CBO inadvertently did not add in the \$0.217 million, without which the scoring result is \$44 million. This accounts for the \$1 million budget authority difference. Also, OMB has higher estimates of outlays from new authority (+\$21 million) and lower estimates of outlays from prior-year authority (-\$11 million) than CBO.</p>		
Department of the Interior:		
Bureau of Land Management:		
Management of Lands and Resources.....	-5	-18
<p>OMB's estimate of net collections and spending of fees including Mining Law fees, fees for processing applications for permit to drill, and for conducting oil and gas inspection activities is lower (-\$23 million) than CBO's estimate of net collections and spending (-\$18 million), which results in a -\$5 million difference in net budget authority and outlays from new authority. Also, OMB has higher estimates of outlays from new authority (+\$4 million, including collections) and lower estimates of outlays from prior-year authority (-\$22 million) than CBO.</p>		
CBO Rounding Adjustment	-2	---
<p>CBO used this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with CSBA.</p>		
Technical Outlay Estimating Differences:		
Department of Agriculture:		
Forest Service:		
Capital Improvement and Maintenance.....	---	+25
<p>OMB has lower estimates of outlays from new authority (-\$19 million) and higher estimates of outlays from prior-year authority (+\$44 million) than CBO.</p>		
National Forest System.....	---	+64
<p>OMB has higher estimates of outlays from both new (+\$19 million) and prior-year authority (+\$45 million) than CBO.</p>		
Wildland Fire Management.....	---	+169
<p>OMB has higher estimates of outlays from both new (+\$27 million) and prior-year authority (+\$142 million) than CBO.</p>		

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-76
Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Working Capital Fund	---	+11
OMB has lower estimates of outlays from new authority (-\$37 million) and higher estimates of outlays from prior-year authority (+\$48 million) than CBO.		
Department of Health and Human Services:		
Indian Health Service:		
Indian Health Services.....	---	-66
OMB has lower estimates of outlays from new authority (-\$130 million) and higher estimates of outlays from prior-year authority (+\$64 million) than CBO.		
Indian Health Facilities.....	---	+22
OMB has higher estimates of outlays from prior-year authority (+\$22 million) than CBO.		
Department of the Interior:		
Bureau of Ocean Energy Management:		
Ocean Energy Management.....	---	+15
OMB has lower estimates of outlays from new authority (-\$9 million) and higher estimates of outlays from prior-year authority (+\$24 million) than CBO.		
U.S. Geological Survey:		
Surveys, Investigations, and Research.....	---	+31
OMB has lower estimates of outlays from new authority (-\$76 million) and higher estimates of outlays from prior-year authority (+\$107 million) than CBO.		
U.S. Fish and Wildlife:		
Resource Management.....	---	+78
OMB has lower estimates of outlays from new authority (-\$9 million) and higher estimates of outlays from prior-year authority (+\$87 million) than CBO.		
Cooperative Endangered Species Conservation Fund.....	---	+19
OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$24 million) than CBO.		
State Wildlife Grants.....	---	+12
OMB has higher estimates of outlays from both new (+\$7 million) and prior-year authority (+\$5 million) than CBO.		
Bureau of Safety and Environmental Enforcement:		
Offshore Safety and Environmental Enforcement.....	---	+16
OMB has lower estimates of outlays from new authority (-\$29 million) and higher estimates of outlays from prior-year authority (+\$45 million) than CBO.		

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-76
Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
National Park Service:		
Operation of the National Park System.....	---	+21
OMB has lower estimates of outlays from new authority (-\$118 million) and higher estimates of outlays from prior-year authority (+\$139 million) than CBO.		
Construction (and Major Maintenance).....	---	+111
OMB has lower estimates of outlays from new authority (-\$35 million) and higher estimates of outlays from prior-year authority (+\$146 million) than CBO.		
Land Acquisition and State Assistance.....	---	+12
OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$17 million) than CBO.		
Departmental Offices:		
Salaries and Expenses	---	+51
OMB has higher estimates of outlays from both new (+\$7 million) and prior-year authority (+\$44 million) than CBO.		
Insular Affairs:		
Assistance to Territories.....	---	+14
OMB has higher estimates of outlays from prior-year authority (+\$14 million) than CBO.		
Department-Wide Programs:		
Wildland Fire Management.....	---	-17
OMB has lower estimates of outlays from new authority (-\$210 million) and higher estimates of outlays from prior-year authority (+\$193 million) than CBO.		
Working Capital Fund.....	---	-16
OMB has lower estimates of outlays from new authority (-\$341 million) and higher estimates of outlays from prior-year authority (+\$325 million) than CBO.		
Interior Franchise Fund.....	---	+87
OMB has lower estimates of outlays from new authority (-\$90 million) and higher estimates of outlays from prior-year authority (+\$177 million) than CBO.		
Environmental Protection Agency:		
State and Tribal Assistance Grants.....	---	-1,186
OMB has lower estimates of outlays from both new (-\$64 million) and prior-year authority (-\$1,122 million) than CBO.		
Science and Technology.....	---	-34
OMB has higher estimates of outlays from new authority (+\$157 million) and lower estimates of outlays from prior-year authority (-\$191 million) than CBO.		
Environmental Programs and Management.....	---	-157
OMB has higher estimates of outlays from new authority (+\$16 million) and lower estimates of outlays from prior-year authority (-\$173 million) than CBO.		

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-76
Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Working Capital Fund.....	---	+61
OMB has lower estimates of outlays from new authority (-\$52 million) and higher estimates of outlays from prior-year authority (+\$113 million) than CBO.		
Hazardous Substance Superfund.....	---	-44
OMB has higher estimates of outlays from new authority (+\$117 million) and lower estimates of outlays from prior-year authority (-\$161 million) than CBO.		
Legislative Branch:		
Capital Construction, Dwight D. Eisenhower Memorial Commission.....	---	-28
OMB has lower estimates of outlays from prior-year authority (-\$28 million) than CBO.		
Smithsonian Institution:		
Facilities Capital.....	---	-12
OMB has higher estimates of outlays from new authority (+\$1 million) and lower estimates of outlays from prior-year authority (-\$13 million) than CBO.		
Other technical estimating differences.....	---	+9
TOTAL DIFFERENCES.....	-7	-740
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	30,121	31,774

SUMMARY

CBO TOTAL, INTERIOR, ENVIRONMENT APPROPRIATIONS^{1,2}.....	30,058	32,471
<i>CBO Defense Category Subtotal.....</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	30,058	32,471
TOTAL DIFFERENCES.....	-8	-740
<i>Defense Category Differences.....</i>	---	---
<i>Non-Defense Category Differences (including CHIMPs).....</i>	-8	-740
OMB TOTAL, INTERIOR, ENVIRONMENT APPROPRIATIONS².....	30,050	31,731
<i>OMB Defense Category Subtotal.....</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	30,050	31,731

¹ CBO data was received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 8.

**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-76
 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations
 Act, 2014**
 (in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS ¹	-6,303	23
<u>Scorekeeping Differences:</u>		
Department of Labor:		
Mine Safety and Health Administration, Approval and Certification Fees.....	-2	-2
<p>Section 1503 of the Consolidated and Further Continuing Appropriations Act of 2013 (P.L. 113-6) reclassified the MSHA fee collection for the testing, evaluation, and approval of certain mining equipment from mandatory offsetting receipts that were being collected pursuant to the general fee authority found in 31 USC 9701 to discretionary offsetting collections. When scoring P.L. 113-6, OMB assumed that the fee was permanently reclassified and scored an outyear PAYGO cost of \$2 million in each year to that legislation to reflect that cost. For 2014, OMB assumes that the collection of the \$2 million discretionary fee in 2014 is fully offset by the spending authority from that collection, resulting in a net zero BA cost. CBO, on the other hand, assumed that the fee collection was reclassified for 2013 only and that thereafter the fee would continue to be collected pursuant to 31 USC 9701. CBO therefore did not score the reclassification with an outyear cost and, as a result, continues to score 2014 appropriations language with a \$2 million cost. In addition to the authority to retain the fee, this cost represents the conversion of the fee in 2014 from a mandatory offsetting receipt to a discretionary offsetting collection and results in a -\$2 million scoring difference in budget authority and associated outlays from new authority with OMB. However, the language in this Act also clarifies for CBO that the mandatory offsetting receipts are intended to be permanently reclassified. Therefore, although the scoring difference between CBO and OMB persists in 2014, CBO's future baselines - like OMB's current baseline - will now assume that the fee is a discretionary offsetting collection in each year and will no longer assume a net BA cost for similar language in subsequent bills.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of Health and Human Services:		
Health Resources and Services:		
Community Health Centers.....	---	+340
OMB has higher estimates of outlays from new authority (+\$340 million) than CBO.		
Other technical outlay estimating differences	---	+219
Total Differences	-2	+557
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS	-6,305	580

Table 8.

**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-76
 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations
 Act, 2014**
 (in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays

Non-defense Category - Base Discretionary Appropriations

CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1, 2}	163,076	163,337
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Scorekeeping Differences:

Department of Labor:

Employment and Training Administration:

Unemployment Trust Fund Administration.....	-10	+9
---	-----	----

CBO scores \$10 million for the Average Weekly Insured Unemployment contingent appropriation in FY 2014, while OMB estimates that no contingent appropriation will be necessary. CBO's workload estimates, which trigger the contingency appropriation, are higher than OMB's estimates, resulting in the budget authority difference. OMB has higher estimates of outlays from new authority (+\$52 million) and lower estimates of outlays from prior-year authority (-\$43 million) than CBO.

Social Security Administration (SSA):

State Supplemental Fees	-2	-2
-------------------------------	----	----

CBO has a lower estimate of collections from State Supplemental Fees (-\$171 million) than OMB (-\$173 million). OMB and CBO use different assumptions regarding the number of SSI beneficiaries that will receive a state supplement, and therefore, the amount of fees for administering the supplement that SSA will collect. CBO's assumption of the number of people anticipated to get state supplement payments each month is extrapolated from SSA's research office database, while OMB's assumption is based on SSA's actuarial data. Both OMB and CBO score \$171 million in spending based on the enacted appropriations language. This results in a net scoring difference of -\$2 million in both budget authority and associated outlays from new authority.

SSA Limitation on Administrative Expenses (multiple accounts).....	+1	-279
--	----	------

OMB and CBO have a +\$1 million budget authority difference due to rounding. OMB has lower estimates of outlays from new authority (-\$1,264) and higher estimates of outlays from prior-year authority (+985 million) than CBO.

Research and Demonstrations.....	+40	+34
----------------------------------	-----	-----

OMB scores the first \$7 million of the "Research and Demonstration" portion of the SSI account as mandatory and the rest as discretionary because spending for certain activities in this account is controlled through the appropriations process, while CBO scores the entire "Research and Demonstration" portion as mandatory. This results in the total budget authority difference of +\$40 million. Also, OMB has higher estimates of outlays from new authority (+\$34 million) than CBO.

Table 8.

**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-76
Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations
Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
CBO Rounding Adjustment	-2	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of Health and Human Services:		
Health Resources and Services.....	---	+1,071
OMB has higher estimates of outlays from both new (+\$992 million) and prior-year authority (+\$79 million) than CBO.		
Centers for Disease Control and Prevention:		
CDC-Wide Activities and Program Support.....	---	+1,374
OMB has higher estimates of outlays from both new (+\$442 million) and prior-year authority (+\$932 million) than CBO.		
Substance Abuse and Mental Health Services Administration.....	---	-348
OMB has lower estimates of outlays from both new (-\$512 million) and higher estimates of prior-year authority (+\$164 million) than CBO.		
Children and Families Services	---	-635
OMB has lower estimates of outlays from new authority (-\$1,304 million) and higher estimates of outlays from prior-year authority (+\$669 million) than CBO.		
Department of Labor:		
Employment and Training Administration:		
Training and Employment Services.....	---	+154
OMB has lower estimates of outlays from new authority (-\$62 million) and higher estimates of outlays from prior-year authority (+\$216 million) than CBO.		
State Unemployment Insurance and Employment Service Operations.....	---	+520
OMB has lower estimates of outlays from new authority (-\$1,020 million) and higher estimates of outlays from prior-year authority (+\$1,540 million) than CBO.		
Office of Job Corps.....	---	+222
OMB has higher estimates of outlays from both new (+\$59 million) and prior-year authority (+\$163 million) than CBO.		

Table 8.

**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-76
 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations
 Act, 2014**
 (in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Department of Education:		
Office of Elementary and Secondary Education:		
Education for the Disadvantaged.....	---	+185
OMB has lower estimates of outlays from new authority (-\$217 million) and higher estimates of outlays from prior-year authority (+\$402 million) than CBO.		
State Fiscal Stabilization Fund, Recovery Act.....	---	-200
OMB has lower estimates of outlays from prior-year authority (-\$200 million) than CBO.		
Office of Innovation and Improvement:		
Innovation and Instructional Teams.....	---	+818
OMB has lower estimates of outlays from new authority (-\$25 million) and higher estimates of outlays from prior-year authority (+\$843 million) than CBO.		
Office of Special Education and Rehabilitative Services:		
Special Education.....	---	+649
OMB has higher estimates of outlays from both new (+\$386 million) and prior-year authority (+\$263 million) than CBO.		
Office of Vocational and Adult Education:		
Career, Technical and Adult Education.....	---	-256
OMB has higher estimates of outlays from new authority (+\$1 million) and lower estimates of outlays from prior-year authority (-\$257 million) than CBO.		
Office of Federal Student Aid:		
Student Financial Assistance.....	---	+2,876
OMB has lower estimates of outlays from both new (+\$45 million) and prior-year authority (+\$2,831 million) than CBO.		
Other technical outlay estimating differences.....	---	+318
Total, Non-Defense Base Differences.....	+27	+6,510
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS ².....	163,103	169,847
<i>Non-Defense Category - Program Integrity Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - PROGRAM INTEGRITY APPROPRIATIONS ¹.....	924	832
Technical outlay estimating differences.....	---	+92
OMB has higher estimates of outlays from new authority (+\$92 million) than CBO.		
OMB ESTIMATE, NON-DEFENSE CATEGORY - PROGRAM INTEGRITY APPROPRIATIONS	924	924

Table 8.

**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-76
 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations
 Act, 2014**
 (in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS ^{1,2}	157,697	164,192
<i>CBO Defense Category Subtotal</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs)</i>	156,773	163,360
<i>CBO Non-Defense Category Program Integrity Subtotal</i>	924	832
TOTAL DIFFERENCES	+25	+7,159
<i>Defense Category Subtotal Differences</i>	---	---
<i>Non-Defense Category Differences (including CHIMPs)</i>	+25	+7,067
<i>Non-Defense Category Program Integrity Differences</i>	---	+92
OMB TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS ²	157,722	171,351
<i>OMB Defense Category Subtotal</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs)</i>	156,798	170,427
<i>OMB Non-Defense Category Program Integrity Subtotal</i>	924	924

¹ CBO data received on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 113-76
Legislative Branch Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs ¹	-1	-1
NO DIFFERENCES		
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-1	-1
<hr/>		
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	4,259	4,214
<u>Scorekeeping Differences:</u>		
CBO Rounding Adjustment.....	-3	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Committee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
House of Representatives:		
Salaries and Expenses.....	---	+68
OMB has a higher estimate of outlays from new authority (+\$94 million) and a lower estimate of outlays from prior-year (-\$26 million) authority than CBO.		
Capitol Police:		
General Expenses.....	---	+20
OMB has a lower estimate of outlays from new authority (-\$4 million) but a higher estimate of outlays from prior-year (+\$24 million) authority than CBO.		
Architect of the Capitol:		
General Administration.....	---	+14
OMB has a higher estimate of outlays from both new (+\$4 million) and prior-year (+\$10 million) authority than CBO.		
Capitol Building.....	---	+18
OMB has a higher estimate of outlays from prior-year (+\$18 million) authority than CBO.		
Senate Office Buildings.....	---	+11
OMB has a higher estimate of outlays from both new (+\$3 million) and prior-year (+\$8 million) authority than CBO.		
House Office Buildings.....	---	-29
OMB has a lower estimate of outlays from both new (-\$16 million) and prior-year (-\$13 million) authority than CBO.		

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 113-76
Legislative Branch Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Capitol Power Plant.....	---	+15
OMB has a higher estimate of outlays from new authority (+\$22 million) and a lower estimate of outlays from prior-year (-\$7 million) authority than CBO.		
Government Printing Office:		
Congressional Printing and Binding.....	---	+17
OMB has a higher estimate of outlays from both new (+\$5 million) and prior-year (+\$12 million) authority than CBO.		
Other technical estimating differences	---	+27
TOTAL BASE DIFFERENCES.....	-3	+161
OMB ESTIMATE, NON-DEFENSE CATEGORY- BASE APPROPRIATIONS².....	4,256	4,375

SUMMARY

CBO TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS^{1,2}	4,258	4,213
<i>CBO Defense Category Subtotal.....</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	4,258	4,213
TOTAL DIFFERENCES.....	-3	+161
<i>Defense Category Differences.....</i>	---	---
<i>Non-Defense Category Differences.....</i>	-3	+161
OMB TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS²	4,255	4,374
<i>OMB Defense Category Subtotal.....</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	4,255	4,374

¹ CBO data was received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 10.
CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-76
Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS^{1,2}	9,808	13,623
<u>Scorekeeping Differences:</u>		
CBO Rounding Adjustment.....	+1	---
CBO used this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Defense:		
Military Construction and Family Housing:		
Military Construction, Defense-Wide.....	---	-557
OMB has lower estimates of outlays from prior-year authority (-\$557 million) than CBO.		
Department of Defense Base Closure Account.....	---	+271
OMB has higher estimates of outlays from new authority (+\$271 million) than CBO.		
North Atlantic Treaty Organization Security Investment Program.....	---	+106
OMB has higher estimates of outlays from both new (+\$62 million) and prior-year authority (+\$44 million) than CBO.		
Military Construction, Navy and Marine Corps.....	---	-451
OMB has higher estimates of outlays from new authority (+\$54 million) but lower estimates of outlays from prior-year authority (-\$505 million) than CBO.		
Military Construction, Army.....	---	+440
OMB has higher estimates of outlays from both new (+\$286 million) and prior-year authority (+\$154 million) than CBO.		
Military Construction, Army National Guard.....	---	-123
OMB has higher estimates of outlays from new authority (+\$4 million) but lower estimates of outlays from prior-year authority (-\$127 million) than CBO.		
Homeowners Assistance Fund.....	---	-185
OMB has lower estimates of outlays from both new (-\$60 million) and prior-year authority (-\$125 million) than CBO.		

Table 10.
CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-76
Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Other technical outlay estimating differences.....	---	-16
Total Defense Base Differences.....	+1	-515
OMB ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS².....	9,809	13,108

NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS

Non-Defense Category-Base Discretionary Appropriations

CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1, 2}.....	63,491	62,948
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Scorekeeping Differences:

Department of Veterans Affairs:

Veterans Health Administration:

Joint DOD-VA Medical Facility Demonstration Fund.....	-271	-240
---	------	------

The negative budget authority difference for this account and the positive differences listed for several of the accounts below are the result of different OMB and CBO scoring treatment for the permissive transfer authority. Section 223 of Division J of the of the enacted bill provides permissive transfer authority for up to \$254 million from other VA accounts and Section 224 provides authority to transfer funds from the Medical Care Collections Fund to this account. CBO scores the \$253 million in transfers plus an additional \$18 million transfer of collections (which is scored by CBO as coming from the Medical Services account). CBO's scored amounts are inflated off of the 2013 transfer amounts. However, because the transfer amounts for 2013 were not final at the time, OMB did not show them in the FY 2014 Budget and does not score these transfers to the bill. In addition, OMB has lower estimates of outlays from both new (-\$203 million) and prior-year authority (-\$37 million) than CBO.

Medical Support and Compliance.....	+26	+57
-------------------------------------	-----	-----

The budget authority difference is due to different scoring treatment for transfer authority in section 223 of the enacted bill (*see explanation under the Joint DOD-VA Medical Facility Demonstration Fund account above*). In addition, OMB has higher estimates of outlays from new authority (+\$255 million) but lower estimates of outlays from prior-year authority (-\$198 million) than CBO.

Medical Services.....	+199	+426
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The budget authority difference is due to different scoring treatment for transfer authority in sections 223 and 224 of the enacted bill (*see explanation under the Joint DOD-VA Medical Facility Demonstration Fund account above*). In addition, OMB has lower estimates of outlays from new authority (-\$343 million) but higher estimates of outlays from prior-year authority (+\$769 million) than CBO.

Table 10.
CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-76
Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Medical Facilities.....	+39	-128
<p>The budget authority difference is due to different scoring treatment for permissive transfer authority contained in section 223 of the enacted bill (<i>see explanation under the Joint DOD-VA Medical Facility Demonstration Fund account above</i>). In addition, OMB has higher estimates of outlays from new authority (+\$274 million) but lower estimates of outlays from prior-year authority (-\$402 million) than CBO.</p>		
Departmental Administration:		
Information Technology System	+7	+162
<p>The budget authority difference is due to different scoring treatment for permissive transfer authority contained in section 223 of the enacted bill (<i>see explanation under the Joint DOD-VA Medical Facility Demonstration Fund account above</i>). In addition, OMB has lower estimates of outlays from new authority (-\$408 million) but higher estimates of outlays from prior-year authority (+\$570 million) than CBO.</p>		
CBO Rounding Adjustment.....	-2	---
<p>CBO used this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with CSBA.</p>		
Technical Outlay Estimating Differences:		
Department of Veterans Affairs:		
Departmental Administration:		
Construction, Minor Projects	---	-150
<p>OMB has lower estimates of outlays from both new (-\$57 million) and prior-year authority (-\$93 million) than CBO.</p>		
General Operation Expenses, Veterans Benefits Administration	---	-123
<p>OMB has lower estimates of outlays from new authority (-\$202 million) but higher estimates of outlays from prior-year authority (+\$79 million) than CBO.</p>		
Other technical outlay estimating differences.....	---	+14
Total Non-Defense Base Differences.....	-2	+18
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	63,489	62,966

Table 10.
CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-76
Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS^{1,2}	73,299	76,571
<i>CBO Defense Category Subtotal</i>	9,808	13,623
<i>CBO Non-Defense Category Subtotal</i>	63,491	62,948
TOTAL DIFFERENCES	-1	-497
<i>Defense Category Differences</i>	+1	-515
<i>Non-Defense Category Differences</i>	-2	+18
OMB TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS²	73,298	76,074
<i>OMB Defense Category Subtotal</i>	9,809	13,108
<i>OMB Non-Defense Category Subtotal</i>	63,489	62,966

¹ CBO data received January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs¹	24	24
<u>Scorekeeping Differences:</u>		
Social Security Administration:		
Social Security Income Program.....	-1	-1
<p>Section 7034(o) of this Act extends protection for new Afghan aliens through the end of fiscal year 2015 by providing special immigrant visas to applicants as long as the alien has sought such status no later than September 30, 2014. The Administration plans to implement the provision as a cap of 3,000 on the total number of principal aliens who may be provided special immigrant visas in 2014. For 2015, OMB reads the law to allow any unused balance from that 3,000 visa cap to be carried forward and provided through the end of fiscal year 2015. OMB’s baseline for fiscal year 2014 had already assumed that the average yearly rate for visas issued for Afghans would continue to be 269, which translates into 619 beneficiaries at a rate of 2.3 beneficiaries per visa issued. As a result, OMB assumes that the number of visas issued for fiscal year 2014 will not be impacted by the provision and therefore does not score an effect in 2014. CBO, however, interprets the law as allowing for 3,000 additional visas in 2014, on top of the existing balance of visas under current law and further assumes that each of the 3,000 additional visas made available will, like under OMB assumptions, benefit roughly 2.3 beneficiaries (for total beneficiaries in 2014 of 6,750). The cost of providing benefits to the Afghan aliens and their dependents in the Supplemental Security Income (SSI) program, in Medicaid, and in the Supplemental Nutrition Assistance Program (SNAP) accounts for the \$1 million difference between CBO and OMB in both budget authority and outlays from new authority in 2014. Over the 10-year budget window (2014-2023), CBO scores the total cost of providing benefits at \$189 million, whereas OMB scores the total cost at only \$24 million. This difference of \$165 million can be explained by two factors: the disparate caseload assumptions described above (CBO is higher than OMB by \$185 million) and OMB’s higher assumptions associated with usage by the Afghan aliens and their dependents of SSI, Medicaid, and SNAP benefits (CBO is lower than OMB by \$20 million). CBO assumes approximately ten times the number of beneficiaries as OMB (as discussed above, CBO assumes 6,750 beneficiaries in 2014 with attrition of about 5 percent over the 10-year budget window versus a total of 619 total beneficiaries each year for OMB). At the same time, the per capita cost of benefits under OMB assumptions – which is driven by caseload estimates – is somewhat higher (approximately \$4,400 cost per person per year under OMB assumptions versus only \$4,000 per person per year under CBO’s estimates). Also note that while CBO scores the indirect effect that this provision could have on participation in the Affordable Care Act Health Care Exchanges, OMB does not score this impact because OMB’s long-standing practice is only to score changes in benefit programs with a direct statutory linkage to the legislation. This difference is not a significant cost driver.</p>		

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Office of Personnel Management:		
Federal Employee Group Life Insurance Fund.....	-23	-23
<p>Section 7082 of Division K of the enacted bill amends Section 413 of Chapter 4 of the Foreign Service Act of 1980 (22 USC 3973) and adds two new Sections (415 and 416) to that Act (22 USC 3961 et seq.) to increase and expand eligibility for existing death gratuities, as well as establish a life insurance supplemental payment and other benefits to the survivors of international terrorism victims. CBO scores the group life insurance supplement in section 415 as a new entitlement, in the form of a \$23 million CHIMP, paid from OPM’s Federal Employee Group Life Insurance (FEGLI) Fund. OMB, however, assumes that the payments for State Foreign Service employees will be made from amounts previously appropriated to the Department of State Diplomatic and Consular Programs account pursuant to subsection (d) of the provision which states that amounts made available to the Department of State in the 2008 Appropriations Act (Division J of Public Law 110-161) are authorized to be used to pay benefits or payments made available pursuant to this Act. For other Executive agencies, OMB assumes, pursuant to (b)(1) of the provision, that required payments will be made from within currently available appropriations. OMB views the life insurance payment as an enhanced life insurance benefit or supplement to any existing group insurance policy, including FEGLI. This conclusion is supported by the fact that the provision does not directly amend the section of the United States Code (5 USC 87) that addresses Life Insurance. This accounts for the entire difference between CBO and OMB in both budget authority and outlays from new authority.</p>		
TOTAL DIFFERENCES	-24	-24
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs	---	---

Non-Defense Category - Base Discretionary Appropriations

CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	42,457	45,980
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Scorekeeping Differences:

Department of State:

Administration of Foreign Affairs:

Diplomatic and Consular Programs.....	+2	+1,721
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Of the +\$2 million difference in budget authority, +\$1 million is due to rounding. Further, OMB scores \$1 million to the Diplomatic and Consular Programs account due to the appropriations language in paragraph 5(A) under the Diplomatic and Consular Programs heading for the International Center. CBO inadvertently did not score this language. In addition, OMB has lower estimates of outlays from new authority (-\$2,753 million) and higher estimates of outlays from prior-year authority (+\$4,474 million) than CBO.

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
International Assistance Programs:		
International Security Assistance:		
Economic Support Fund.....	-50	+811
<p>Section 7060(c)(8) of this Act includes a mandated transfer of \$50 million from the Economic Support Fund to accounts under the "Multilateral Assistance, International Financial Institutions" heading. OMB's preliminary estimate assumes that \$18 million will be transferred to the Strategic Climate Fund and \$32 million will be transferred to the Clean Technology Fund. CBO inadvertently did not score this mandated transfer which creates the \$50 million difference in budget authority in this account. In addition, OMB has higher estimates of outlays from both new (+\$203 million) and prior-year authority (+\$608 million) than CBO.</p>		
Multilateral Assistance:		
Strategic Climate Fund.....	+18	+18
<p>The \$18 million difference in budget authority and outlays in this account is due to the different treatment of the \$50 million mandated transfer further explained under the Economic Support Fund.</p>		
Clean Technology Fund.....	+32	+32
<p>The \$32 million difference in budget authority and outlays in this account is due to the different treatment of the \$50 million mandated transfer further explained under the Economic Support Fund.</p>		
Overseas Private Investment Corporation:		
Overseas Private Investment Corporation (Multiple Accounts).....	+22	+23
<p>CBO scores -\$159 million in interest on Federal securities from reserve balances (an estimate that is inflated off of their 2013 assumptions) in this account held for potential claims, whereas OMB scores only -\$133 million. In addition to this +\$26 million difference, CBO and OMB also have a -\$4 million difference in net insurance operations. CBO scores only -\$27 million in net insurance operations, including insurance collections, insurance claims, and working capital, whereas OMB scores -\$31 million. In addition, OMB has higher estimates of outlays from both new (+\$14 million, including collections) and prior-year authority (+\$9 million) than CBO.</p>		
Independent International Agencies:		
Export-Import Bank of the United States (Multiple Accounts).....	+128	+72
<p>CBO scores -\$1,100 million in negative subsidy receipts, whereas OMB scores only -\$972 million. Based on several years of underestimating receipt levels, CBO decided to increase its assumptions. In addition, OMB has higher estimates of outlays from new authority (+\$121 million) and lower estimates of outlays from prior-year authority (-\$49 million) than CBO.</p>		

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Multi-Agency:		
CBO Rounding Plug.....	+2	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of State:		
Administration of Foreign Affairs:		
Working Capital Fund.....	---	+215
OMB has lower estimates of outlays from new authority (-\$1,006 million) and higher estimates of outlays from prior-year authority (+\$1,221 million) than CBO.		
Embassy Security, Construction, and Maintenance.....	---	+747
OMB has lower estimates of outlays from new authority (-\$161 million) and higher estimates of outlays from prior-year authority (+\$908 million) than CBO.		
Educational and Cultural Exchange Programs.....	---	+119
OMB has higher estimates of outlays from prior-year authority (+\$119 million) than CBO.		
Other State:		
International Narcotics Control and Law Enforcement.....	---	+355
OMB has lower estimates of outlays from new authority (-\$161 million) and higher estimates of outlays from prior-year authority (+\$516 million) than CBO.		
Global Health Programs.....	---	+207
OMB has higher estimates of outlays from new authority (+\$412 million) and lower estimates of outlays from prior-year authority (-\$205 million) than CBO.		
Contributions for International Peacekeeping Activities	---	-184
OMB has lower estimates of outlays from both new (-\$124 million) and prior-year authority (-\$60 million) than CBO.		
Democracy Fund.....	---	+84
OMB has higher estimates of outlays from both new (+\$33 million) and prior-year authority (+\$51 million) than CBO.		
International Security Assistance:		
Foreign Military Financing Program	---	-645
OMB has lower estimates of outlays from new authority (-\$1,075 million) and higher estimates of outlays from prior-year authority (+\$430 million) than CBO.		
Pakistan Counterinsurgency Capability Fund	---	+127
OMB has higher estimates of outlays from prior-year authority (+\$127 million) than CBO.		

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Nonproliferation, Antiterrorism, Demining, and Related Programs.....	---	+174
OMB has higher estimates of outlays from both new (+\$82 million) and prior-year authority (+\$92 million) than CBO.		
Agency for International Development:		
Development Assistance Program.....	---	+1,003
OMB has higher estimates of outlays from both new (+\$234 million) and prior-year authority (+\$769 million) than CBO.		
International Disaster Assistance.....	---	-98
OMB has lower estimates of outlays from prior-year authority (-\$98 million) than CBO.		
HIV/AIDS Working Capital Fund.....	---	+122
OMB has lower estimates of outlays from new authority (-\$145 million) and higher estimates of outlays from prior-year authority (+\$267 million) than CBO.		
International Treasury Accounts:		
Contribution to the Asian Development Bank.....	---	+67
OMB has higher estimates of outlays from both new (+\$38 million) and prior-year authority (+\$29 million) than CBO.		
Independent International Agencies:		
Millennium Challenge Corporation.....	---	-786
OMB has higher estimates of outlays from new authority (+\$77 million) and lower estimates of outlays from prior-year authority (-\$863 million) than CBO.		
Other technical estimating differences.....	---	+142
TOTAL DIFFERENCES.....	+154	+4,326
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS²	42,611	50,306
<i>Non-Defense Category - Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS¹	6,520	1,885
<u>Scorekeeping Differences:</u>		
Department of State:		
Administration of Foreign Affairs:		
Diplomatic and Consular Affairs.....	-1	-5
The -\$1 million difference in budget authority is due to rounding. In addition, OMB has lower estimates of outlays from new authority (-\$5 million) than CBO.		

Table 11.
CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-76
Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014
(in millions of dollars)

	FY 2014 Enacted	
	BA	Outlays
Multi-Agency:		
CBO Rounding Plug.....	-1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of State:		
International Security Assistance:		
Economic Support Fund.....	---	+250
OMB has higher estimates of outlays from new authority (+\$250 million) than CBO.		
Foreign Military Financing Program.....	---	+292
OMB has higher estimates of outlays from new authority (+\$292 million) than CBO.		
Peacekeeping Operations.....	---	+84
OMB has higher estimates of outlays from new authority (+\$84 million) than CBO.		
Other State:		
Migration and Refugee Assistance.....	---	+193
OMB has higher estimates of outlays from new authority (+\$193 million) than CBO.		
Other technical estimating differences.....	---	+67
TOTAL DIFFERENCES.....	-2	+881
OMB ESTIMATE, NON-DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS.....	6,518	2,766

SUMMARY

CBO TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS^{1,2}.....	49,001	47,889
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>42,481</i>	<i>46,004</i>
<i>CBO Non-Defense OCO/GWOT Subtotal.....</i>	<i>6,520</i>	<i>1,885</i>
TOTAL DIFFERENCES.....	+128	+5,183
<i>Non-Defense Category Differences (including CHIMPs).....</i>	<i>+130</i>	<i>+4,302</i>
<i>Non-Defense OCO/GWOT Differences.....</i>	<i>-2</i>	<i>+881</i>
OMB TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS².....	49,129	53,072
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>42,611</i>	<i>50,306</i>
<i>OMB Non-Defense OCO/GWOT Subtotal.....</i>	<i>6,518</i>	<i>2,766</i>

¹ CBO data received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	<u>FY 2014 Enacted</u>	
	<u>BA/Oblim.</u>	<u>Outlays</u>
<u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Defense Category Base Appropriations</i>		
CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS ^{1,2}	186	237
TOTAL DIFFERENCES.....	---	+1
OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS ²	186	238
<u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Non-Defense Category- Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs ¹	-100	-100
<u>Scorekeeping Differences:</u>		
Department of Transportation:		
Federal Aviation Administration:		
Aviation Insurance Revolving Fund.....	-9	-9
<p>CBO scores \$100 million in savings in 2014 associated with extension of the War Risk Insurance program through the remainder of FY 2014, while OMB scores \$109 million in savings. Both OMB and CBO use a similar methodology to score the aviation war risk program. However, the \$9 million difference is due to small disparities between CBO and OMB in 2014 in premium receipt estimates (OMB assumes \$126 million and CBO assumes \$120 million in receipt collections in 2014, a difference of \$6 million) and in the probabilistic estimates of the outlays in 2014 from losses from a war risk event (OMB assumes \$17 million and CBO assumes \$20 million in probabilistic losses in 2014, a difference of \$3 million). In addition, both OMB and CBO score the probabilistic estimates of the outlays over the 10-year budget window (2014-2023) at \$310 million. However, OMB has already recorded a cost on the PAYGO Scorecard of \$16 million due to the 15-day extension of the War Risk Insurance program, from January 1 through January 15, in the Continuing Appropriations Act, 2014 (P.L. 113-46), whereas CBO scores that \$16 million as an out year cost of this Act.</p>		
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-109	-109

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA/Oblim.	Outlays
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS^{1,2}	50,770	117,273
Scorekeeping Differences:		
Department of Housing and Urban Development:		
Housing Programs:		
Federal Housing Administration:		
Mutual Mortgage Insurance Capital Reserve Program.....	-2,061	-2,061
CBO scores -\$10,898 million in current law negative subsidy receipts, whereas OMB scores -\$12,959 million. CBO's estimate of volume is higher (\$203 billion compared to OMB's estimate of \$178 billion). However, the larger volume is not enough to offset CBO's less favorable subsidy rate (-5.3% compared to OMB's at -7.25%), which generates the -\$2,061 million difference against both budget authority and outlays from new authority.		
General and Special Risk Program Account.....	+41	+41
CBO scores -\$926 million in current law negative subsidy receipts, whereas OMB scores -\$885 million. For 2014, CBO assumed 2012 actual loan volume of \$22.05 billion, which is marginally higher than OMB's estimate of \$21.9 billion, and applied OMB's projected weighted average subsidy rate for 2013 of -4.3% rather than the OMB estimate of -3.87% for 2014. There are also small differences due to assumed timing of loan disbursement. CBO assumes that all of GISRI negative subsidy obligations will result in receipts during 2014 whereas OMB's 2014 receipt estimate excludes a small portion of multifamily loan volume that will not disburse until 2015 and includes a small portion of 2013 loans that will disburse in 2014. This generates the +\$41 million difference affecting both budget authority and outlays from new authority.		
Government National Mortgage Association:		
Guarantees of Mortgage-backed Securities Loan Guarantee Program.....	+199	+199
CBO scores -\$786 million in negative subsidy receipts (-\$707 million) and offsetting collections and spending authority from those collections from fees not included in the subsidy rate (-\$79 million), as well as -\$12 million in savings for the proposal in section 217 of HUD's general provisions to remove the HECM cap (for a total score of -\$798 million), whereas OMB scores -\$598 million in negative subsidy receipts (-\$542 million) and offsetting collections and spending authority from those collections from fees not included in the subsidy rate (-\$56 million). CBO uses the same subsidy rate as OMB, so the entire difference is due to CBO's higher estimate of volume (\$321 billion compared to OMB's estimate of \$246 billion). In addition, CBO scores \$1 million in contingent administrative expenses, whereas OMB does not assume that the contingency provision is triggered. This leads to the +\$199 million difference affecting both budget authority and outlays from new authority.		

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA/Oblim.	Outlays

Department of Transportation:

Pipeline and Hazardous Materials Safety Administration:

Pipeline Safety Design Review Fees.....	+2	+2
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CBO scores the Act with \$2 million in discretionary collections from the Pipeline Design Safety Review fee, while OMB assumes no collections. The 2014 President's Budget, as amended by a budget amendment transmitted on May 17, 2013 (House Document No. 113-31), requested that this fee be enacted as a discretionary receipt pursuant to the administrative provision proposed in appropriations language. This Act instead allows for the collection of the fee as a mandatory receipt pursuant to the Pipeline Safety, Regulatory Certainty, and Job Creation Act of 2011 (P.L. 112-90). Because the Administration would like to use these fees as an offset for discretionary spending and therefore does not wish to collect them as a mandatory receipt, appropriations language will continue to be sought that permits discretionary collections.

Trust Fund Share of Pipeline Safety	-2	-2
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CBO scores the Act with \$2 million in spending authority from the anticipated collection of the Pipeline Design Safety Review fee, while OMB scores assumes no spending authority from fee collections. Because the Administration does not wish to collect these fees as a mandatory receipt, OMB does not assume collections and therefore does not score any spending authority available from the fees.

Federal Transit Administration:

Rescissions (multiple accounts).....	-1	---
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The -\$1 million difference between OMB and CBO is due to differences in rounding the multiple rescissions to Transit programs in section 169 of the bill. OMB scores \$97 million in rescissions to individual accounts, which results in rounding the rescissions to the nearest million, while CBO scores the rescissions to one account.

Allowances:

CBO Rounding Plug.....	+4	---
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CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.

Technical Outlay Estimating Differences:

Department of Transportation:

Federal Railroad Administration:

Capital Assistance for High Speed Rail Corridors.....	---	+994
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OMB has higher estimates of outlays from prior-year authority (+\$994 million) than CBO.

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA/Oblim.	Outlays
Federal Aviation Administration:		
Grants-in-Aid for Airports.....	---	+322
OMB has lower estimates of outlays from new authority (-\$57 million) and higher estimates of outlays from prior-year authority (+\$379 million) than CBO.		
Facilities and Equipment.....	---	+126
OMB has lower estimates of outlays from new authority (-82 million) and higher estimates of outlays from prior-year authority (+\$208 million) than CBO.		
Operations.....	---	-244
OMB has lower estimates of outlays from new authority (-\$810 million) and higher estimates of outlays from prior-year authority (+\$566 million) than CBO.		
Trust Fund Share of FAA Activities.....	---	+310
OMB has higher estimates of outlays from new authority (+714 million) and lower estimates of outlays from prior-year authority (-\$404 million) than CBO.		
Federal Highway Administration:		
Emergency Relief Program.....	---	+455
OMB has higher estimates of outlays from prior-year authority (+\$455 million) than CBO.		
Federal-Aid Highways.....	---	-1,143
OMB has higher estimates of outlays from new authority (+\$674 million) and lower estimates of outlays from prior-year authority (-\$1,817 million) than CBO.		
Federal Transit Administration:		
Transit Formula Grants.....	---	+1,080
OMB has higher estimates of outlays from both new (+\$148 million) and prior-year authority (+\$932 million) than CBO.		
Public Transportation Emergency Relief Program.....	---	+1,424
OMB has higher estimates of outlays from prior-year authority (+\$1,424 million) than		
Capital Investment Grants.....	---	+385
OMB has higher estimates of outlays from both new (+\$206 million) and prior-year authority (+\$179 million) than CBO.		
Department of Housing and Urban Development:		
Housing Programs:		
Housing for the Elderly.....	---	+110
OMB has higher estimates of outlays from both new (+\$16 million) and prior-year authority (+\$94 million) than CBO.		

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA/Oblim.	Outlays
Community Planning and Development:		
Homeless Assistance Grants.....	---	-135
OMB has lower estimates of outlays from both new (-\$10 million) and prior-year authority (-\$125 million) than CBO.		
Community Development Fund.....	---	+1,925
OMB has higher estimates of outlays from both new (+\$15 million) and prior-year authority (+\$1,910 million) than CBO.		
Other technical estimating differences.....	---	+631
TOTAL DIFFERENCES.....	-1,818	+4,419
OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS².....	48,952	121,692
<i>Non-Defense Category- Emergency Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS^{1,3}.....	---	50
NO DIFFERENCES		
OMB ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS³.....	---	50
<i>Obligation Limitations</i>		
<i>Obligation Limitation, Transportation Programs, CBO Total¹.....</i>	53,472	
<u>Scorekeeping Differences:</u>		
Federal Highway Administration:		
Federal-Aid Highways.....	-300	
CBO scores \$1,000 million of obligation limitation as a net "flex" transfer from this account to the Transit Formula Grants account, based on Department of Transportation's transfer authority between accounts. OMB scores the net transfer of obligation limitation between the accounts at \$1,300 million.		
Federal Transit Administration:		
Transit Formula Grants.....	+300	
See "Federal-Aid Highway" explanation above for the difference in scoring of the obligation limitation.		
TOTAL DIFFERENCES.....	---	
<i>Obligation Limitations, Transportation Programs, OMB Total.....</i>	53,472	

Table 12.

**CBO Estimates Compared to OMB Estimates for Division L of P.L. 113-76
Transportation and Housing and Urban Development, and Related Agencies, Appropriations Act, 2014**
(in millions of dollars)

	FY 2014 Enacted	
	BA/Oblim.	Outlays
SUMMARY		
CBO TOTAL, TRANSPORTATION AND HUD APPROPRIATIONS¹	104,328	117,460
<i>CBO Defense Category Subtotal</i>	186	237
<i>CBO Non-Defense Category Subtotal (Budget Authority, including CHIMPs)</i>	50,670	117,173
<i>CBO Non-Defense Category Emergency</i>	---	50
<i>CBO Obligation Limitation</i>	53,472	
TOTAL DIFFERENCES	-1,827	+4,411
<i>Defense Category Differences</i>	---	+1
<i>Non-Defense Category Differences (Budget Authority, including CHIMPs)</i>	-1,827	+4,410
<i>Non-Defense Category Emergency Differences</i>	---	---
<i>Obligation Limitation Differences</i>	---	
OMB TOTAL, TRANSPORTATION AND HUD APPROPRIATIONS²	102,501	121,871
<i>OMB Defense Category Subtotal</i>	186	238
<i>OMB Non-Defense Category Subtotal (Budget Authority, including CHIMPs)</i>	48,843	121,583
<i>OMB Non-Defense Category Emergency</i>	---	50
<i>OMB Obligation Limitation</i>	53,472	

¹ CBO data was received by OMB on January 14, 2014.

² Prior-year outlay effects associated with reductions in the March 1, 2013 Sequestration Order are not included in OMB's estimates. For comparability, the CBO outlay levels have been adjusted to remove the second-year effects of sequestration.

³ CBO and OMB scoring include estimates for section 155 of P.L. 113-46 (the Continuing Appropriations Act, 2014). This provision allows the Secretary of Transportation to obligate previously appropriated funds for emergency relief projects in Colorado. Those funds were designated in P.L. 113-46 as an emergency requirement pursuant to section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. Because this provision expands the purpose of existing budget authority that was already designated as an emergency requirement in P.L. 113-2 (the Disaster Relief Appropriations Act, 2013), it only impacts outlays. Therefore, the provision will not result in an adjustment to the discretionary spending limits.

Table 13.
Enacted Appropriations as of January 29, 2014
(in millions of dollars)

	FY 2014	
	BA	Outlays
DEFENSE CATEGORY		
Discretionary Spending Limit ¹	520,464	N/A
Appropriations previously enacted.....	---	---
Second-year Defense outlays from 2013 Sequestration Order ²	---	-10,848
Newly Enacted Base Defense Appropriations:		
Amounts provided in Division B of P.L. 113-76, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2014.....	5,000	5,272
Amounts provided in Division C of P.L. 113-76, the Department of Defense Appropriations Act, 2014.....	486,824	510,525
Amounts provided in Division D of P.L. 113-76, the Energy and Water Development and Related Agencies Appropriations Act, 2014.....	17,200	18,585
Amounts provided in Division E of P.L. 113-76, the Financial Services and General Government Appropriations Act, 2014.....	26	25
Amounts provided in Division F of P.L. 113-76, the Department of Homeland Security Appropriations Act, 2014.....	1,601	1,935
Amounts provided in Division J of P.L. 113-76, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2014.....	9,809	13,108
Amounts provided in Division L of P.L. 113-76, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2014.....	186	238
Total, All Enacted Base Defense Appropriations.....	520,646	549,688
Defense Appropriations Over (+)/Under (-) spending limit ¹	+182	N/A

Table 13.
Enacted Appropriations as of January 29, 2014
(in millions of dollars)

	FY 2014	
	BA	Outlays
NON-DEFENSE CATEGORY		
Discretionary Spending Limit ¹	491,773	N/A
Appropriations previously enacted ³	---	-121
Second-year Non-Defense outlays from 2013 Sequestration Order ²	---	-6,454
Newly Enacted Base Non-Defense Appropriations:		
Amounts provided in Division A of P.L. 113-76, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2014.....	20,762	23,231
Amounts provided in Division B of P.L. 113-76, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2014.....	46,693	52,470
Amounts provided in Division C of P.L. 113-76, the Department of Defense Appropriations Act, 2014.....	15	43
Amounts provided in Division D of P.L. 113-76, the Energy and Water Development and Related Agencies Appropriations Act, 2014.....	16,796	24,397
Amounts provided in Division E of P.L. 113-76, the Financial Services and General Government Appropriations Act, 2014.....	21,827	22,930
Amounts provided in Division F of P.L. 113-76, the Department of Homeland Security Appropriations Act, 2014.....	37,626	48,374
Amounts provided in Division G of P.L. 113-76, the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014.....	30,050	31,731
Amounts provided in Division H of P.L. 113-76, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2014.....	156,798	170,427
Amounts provided in Division I of P.L. 113-76, the Legislative Branch Appropriations Act, 2014.....	4,255	4,374
Amounts provided in Division J of P.L. 113-76, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2014.....	63,489	62,966
Amounts provided in Division K of P.L. 113-76, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014.....	42,611	50,306
Amounts provided in Division L of P.L. 113-76, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2014.....	48,843	121,583
Total, All Enacted Base Non-Defense Appropriations.....	489,765	612,711
Non-Defense Appropriations Over (+)/Under (-) spending limit.....	-2,008	N/A

Table 13.
Enacted Appropriations as of January 29, 2014
(in millions of dollars)

	FY 2014	
	BA	Outlays
TOTAL DISCRETIONARY APPROPRIATIONS		
Discretionary Spending Limits.....	1,012,237	N/A
Appropriations previously enacted ⁴	---	-121
Second-year outlays from 2013 Sequestration Order.....	---	-17,302
Newly Enacted Base Appropriations: ²		
Amounts provided in Division A of P.L. 113-76, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2014.....	20,762	23,231
Amounts provided in Division B of P.L. 113-76, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2014.....	51,693	57,742
Amounts provided in Division C of P.L. 113-76, the Department of Defense Appropriations Act, 2014.....	486,839	510,568
Amounts provided in Division D of P.L. 113-76, the Energy and Water Development and Related Agencies Appropriations Act, 2014.....	33,996	42,982
Amounts provided in Division E of P.L. 113-76, the Financial Services and General Government Appropriations Act, 2014.....	21,853	22,955
Amounts provided in Division F of P.L. 113-76, the Department of Homeland Security Appropriations Act, 2014.....	39,227	50,309
Amounts provided in Division G of P.L. 113-76, the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014.....	30,050	31,731
Amounts provided in Division H of P.L. 113-76, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2014.....	156,798	170,427
Amounts provided in Division I of P.L. 113-76, the Legislative Branch Appropriations Act, 2014.....	4,255	4,374
Amounts provided in Division J of P.L. 113-76, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2014.....	73,298	76,074
Amounts provided in Division K of P.L. 113-76, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014.....	42,611	50,306
Amounts provided in Division L of P.L. 113-76, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2014.....	49,029	121,821
Total, All Enacted Discretionary Appropriations.....	1,010,411	1,145,097
Discretionary Appropriations Over (+)/Under (-) spending limits.....	-1,826	N/A

Table 13.
Enacted Appropriations as of January 29, 2014
(in millions of dollars)

	FY 2014	
	BA	Outlays
Non-Defense Appropriations designated by the Congress and the President for Emergency Requirements⁴		
<i>Amounts provided in Division L of P.L. 113-76, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2014.....</i>	---	50
Defense Appropriations designated by the Congress and the President for Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT)⁵		
<i>Amounts provided in Division C of P.L. 113-76, the Department of Defense Appropriations Act, 2014.....</i>	85,192	44,930
<i>Amounts provided in Division F of P.L. 113-76, the Department of Homeland Security Appropriations Act, 2014.....</i>	227	109
<i>Total, Defense Appropriations for OCO/GWOT.....</i>	85,419	45,039
Non-Defense Appropriations designated by the Congress and the President for Overseas Contingency Operations/Global War on Terrorism(OCO/GWOT)⁵		
<i>Amounts provided in Division K of P.L. 113-76, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2014.....</i>	6,518	2,766
Non-Defense Appropriations designated by the Congress for Program Integrity⁶		
<i>Amounts provided in Division H of P.L. 113-76, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2014.....</i>	924	924
Non-Defense Appropriations designated by the Congress for Disaster Relief⁷		
<i>Amounts provided in Division F of P.L. 113-76, the Department of Homeland Security Appropriations Act, 2014.....</i>	5,626	1,913

Notes:

¹ The FY 2014 spending limits for the base defense (or "revised security") and non-defense (or "revised nonsecurity") categories are equal to the limits enacted in section 101 of P.L. 113-67, the Bipartisan Budget Act of 2013 (BBA). The limits do not include an upward adjustment for the technical allowance for estimating differences required by section 7 of the Consolidated Appropriations Act, 2014 (P.L. 113-76). This adjustment, if necessary, will be made in OMB's Final Sequestration Report for 2014. The adjustment in the Defense category spending limit is expected to be equal to the amount by which the budget authority exceeds the discretionary spending limit in that category because the entire overage is due to estimating differences with the Congressional Budget Office.

² These amounts reflect OMB estimates for second-year outlay effects associated with the March 1, 2013 Sequestration Order.

³ See OMB's report on the previously enacted Reducing Flight Delays Act, 2013 (P.L. 113-9), which was released on May 10, 2013 (see http://www.whitehouse.gov/omb/legislative_reports/BEA_reports).

Table 13.
Enacted Appropriations as of January 29, 2014
(in millions of dollars)

	FY 2014	
	BA	Outlays

⁴ Included in the scoring of the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2014 are OMB estimates for section 155 of P.L. 113-46 (the Continuing Appropriations Act, 2014). This provision allows the Secretary of Transportation to obligate previously appropriated funds for emergency relief projects in Colorado. Those funds were designated in P.L. 113-46 as an emergency requirement pursuant to section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. Because this provision simply expands the purpose of existing budget authority that was already designated as an emergency requirement in P.L. 113-2 (the Disaster Relief Appropriations Act, 2013), it only impacts outlays. Therefore, the provision will not result in an adjustment to the discretionary spending limits.

⁵ Section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, authorizes an adjustment to the caps for appropriations that are designated by the Congress, and subsequently designated by the President, as emergency requirements or for Overseas Contingency Operations/Global War on Terrorism. The Consolidated Appropriations Act, 2014 (P.L. 113-76) included funding for these activities with the appropriate designation and the President transmitted to the Congress on January 17, 2014 his subsequent designation of all of these amounts. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2014.

⁶ Section 251(b)(2)(B) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, authorizes an adjustment to the caps for appropriations that are designated by the Congress as being for Social Security Administration Continuing Disability Reviews and Redeterminations. The Consolidated Appropriations Act, 2014 (P.L. 113-76) included funding for these activities with the appropriate designation. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2014.

⁷ Section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, authorizes an adjustment to the caps for appropriations that are designated by the Congress as being for disaster relief. The Consolidated Appropriations Act, 2014 (P.L. 113-76) included funding for these activities with the appropriate designation. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2014.