



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

THE DIRECTOR

January 4, 2012

The Honorable John Boehner
Speaker of the House of Representatives
Washington, DC 20515

Dear Mr. Speaker:

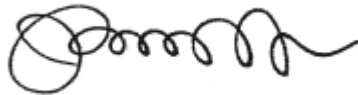
The Balanced Budget and Emergency Deficit Control Act of 1985 (section 251(a)(7)), as amended, requires that OMB submit a report to the Congress on appropriations legislation within seven calendar days (excluding Saturdays, Sundays, and legal holidays) of enactment. Enclosed is the report for the Consolidated Appropriations Act, FY 2012 (P.L. 112-74) and the Disaster Relief Appropriations Act, FY 2012 (P.L. 112-77). Both Acts were signed into law by the President on December 23, 2011.

The enclosed report includes separate appropriations reports on each of the following ten appropriations bills:

1. H.R. 2219, the Department of Defense Appropriations Act, FY 2012 (Division A of P.L. 112-74) – Table 1, page 1;
2. H.R. 2354, the Energy and Water Development Appropriations Act, FY 2012 (Division B of P.L. 112-74) – Table 2, page 8;
3. H.R. 2434, the Financial Services and General Government Appropriations Act, FY 2012 (Division C of P.L. 112-74) – Table 3, page 13;
4. H.R. 2017, the Department of Homeland Security Appropriations Act, FY 2012 (Division D of P.L. 112-74) – Table 4, page 15;
5. H.R. 2584, the Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012 (Division E of P.L. 112-74) – Table 5, page 24;
6. H.R. 3070, the Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act, FY 2012 (Division F of P.L. 112-74) – Table 6, page 30;

7. H.R. 2551, the Legislative Branch Appropriations Act, FY 2012 (Division G of P.L. 112-74) – Table 7, page 36;
8. H.R. 2055, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, FY 2012 (Division H of P.L. 112-74) – Table 8, page 39;
9. S.1601, the Department of State, Foreign Operations, and Related Programs Appropriations Act, FY 2012 (Division I of P.L. 112-74) – Table 9, page 42; and,
10. H.R. 3672, the Disaster Relief Appropriations Act, FY 2012 (P.L. 112-77) – Table 10, page 48.

Sincerely,

A handwritten signature in black ink, appearing to read "Jacob J. Lew". The signature is fluid and cursive, with a long horizontal tail extending to the right.

Jacob J. Lew
Director

Enclosure

Identical Letter Sent to The Honorable Joseph R. Biden



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OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503**

THE DIRECTOR

January 4, 2012

The Honorable Joseph R. Biden
President of the Senate
Washington, DC 20510

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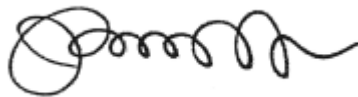
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Jacob J. Lew
Director

Enclosure

Identical Letter Sent to The Honorable John A. Boehner

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Base Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY-BASE DISCRETIONARY APPROPRIATIONS ¹	518,146	588,988
<u>Scorekeeping Differences:</u>		
Department of Defense--Military Programs:		
Operation and Maintenance:		
Defense Health Program.....	-15	-150
<p>OMB scores a \$15 million mandated transfer from this account to the Department of Veterans Affairs, DOD-VA Health Care Sharing Incentive Fund account pursuant to Title 38 USC 8111(d)(2) while CBO does not score this transfer. A similar transfer is scored in the Military Construction, Veterans Affairs Division of this Act from the Medical Services account to the DOD-VA Health Care Sharing Incentive Fund. In addition, OMB has lower estimates of outlays from new authority (-\$614 million) and higher estimates of outlays from prior-year authority (+\$464 million) than CBO.</p>		
Lease of Department of Defense Real Property.....	-13	+9
<p>The Department has permanent authority to collect funds for leases in this account per Title 10 USC 2667 (d)(1) and permanent indefinite authority to spend per P.L. 108-287. The receipts are credited to a Special Fund and then a Special Fund appropriation is made to this account which DOD spends on property maintenance. OMB estimates \$9 million in receipts from the lease of DOD Real Property in FY 2012, while CBO estimates \$22 million in receipts, creating a difference of -\$13 million in budget authority. In addition, OMB estimates higher outlays from both new (+\$1 million) and prior-year (+\$8 million) authority than CBO.</p>		
Disposal of Department of Defense Real Property.....	+1	+2
<p>The Department has permanent authority to collect funds for the disposal of real property in this account per 40 USC 572(b)(5)(A) and permanent indefinite authority to spend per P.L. 108-287. The receipts are credited to a Special Fund and then a Special Fund appropriation is made to this account which DOD spends on property maintenance. OMB estimates \$10 million in receipts from the disposal of DOD Real Property in FY 2012, while CBO estimates \$9 million in receipts, creating a difference of +\$1 million. In addition, OMB estimates higher outlays from both new (+\$1 million) and prior-year authority (+\$1 million) than CBO.</p>		

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Operation and Maintenance, Defense-wide..... CBO scores a \$200 million permissive transfer to the Department of State, International Assistance Program - Global Security Contingency Fund. 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 no historical reference for estimating the transfer total, since this is the first year that such an authority has been available. OMB also has lower estimates of outlays from new authority (-\$1,030 million) and higher estimates of outlays from prior-year authority (+\$192 million) than CBO.	+200	-838
Procurement:		
Shipbuilding and Conversion, Navy..... CBO scores \$8 million as a reappropriation to the Judgment Fund per the United States Code, section 612 of title 41 on Payment of Claims. OMB agrees that this should be scored as a reappropriation but assumes that there will be no balances available. In addition, OMB estimates higher outlays from new authority (+\$354 million) and lower outlays from prior-year authority (-\$187 million) than CBO.	-8	+167
Aircraft Procurement, Air Force..... OMB scores a mandated \$64 million transfer to the Department of Homeland Security, Acquisition, Construction, and Improvements account included under this account heading. CBO did not score this transfer. In addition, OMB estimates lower outlays from new authority (-\$12 million) and higher outlays from prior-year authority (+\$28 million) than CBO.	-64	+16
Chemical Agents and Munitions Destruction, Defense..... This \$1 million budget authority difference is due to rounding the appropriation under this heading. OMB adds the appropriations together and rounds to a total while CBO rounds each appropriation first and then rounds to a total. In addition, OMB has higher estimates of outlays from new authority (+\$62 million) and lower estimates of outlays from prior-year authority (-\$66 million) than CBO.	-1	-4
Revolving and Management Funds:		
National Defense Sealift Fund..... This \$1 million budget authority difference is due to rounding the rescissions included in Sec. 8040. OMB rounds each rescission separately while CBO adds the rescissions together and then rounds to a total. In addition, OMB has lower estimates of outlays from new authority (-\$265 million) and higher estimates of outlays from prior-year authority (+\$258 million) than CBO.	+1	-7

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Department of Homeland Security:		
United States Coast Guard, Acquisition, Construction, and Improvements.....	+64	+16
<p>OMB scores a mandated \$64 million transfer from the Aircraft Procurement, Air Force account to the Department of Homeland Security, Acquisition, Construction, and Improvements account. CBO did not score this transfer. In addition, OMB estimates higher outlays from new authority (+\$16 million) than CBO.</p>		
Department of State:		
International Assistance Program, Global Security Contingency Fund.....	-200	---
<p>CBO scores a \$200 million permissive transfer from the Operation and Maintenance, Defense-wide account to the Department of State, International Assistance Program - Global Security Contingency Fund account. 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 no historical reference for estimating the transfer total, since this is the first year that such an authority has been available.</p>		
Department of Veterans Affairs:		
Veterans Health Administration, DOD-VA Health Care Sharing Incentive Fund.....	+15	+4
<p>This budget authority difference is due to OMB scoring a mandated transfer from the Defense Health Program account to this account pursuant to Title 38 USC 8111(d)(2). A similar transfer is scored in the Military Construction, Veterans Affairs Division of this Act from the Medical Services account to this account. CBO does not score this transfer. In addition, OMB has higher estimates of outlays from new authority (+\$4 million) than CBO.</p>		
Department of the Treasury:		
CBO Rounding Plug.....	+1	---
<p>CBO uses this account to reconcile the CBO 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.</p>		
Technical Outlay Estimating Differences:		
Department of Defense--Military Programs:		
Military Personnel:		
Military Personnel, Marine Corps	---	+455
<p>OMB estimates lower outlays from new authority (-\$68 million) and higher outlays from prior-year authority (+\$523 million) than CBO.</p>		
Military Personnel, Army.....	---	+1,503
<p>OMB estimates lower outlays from new authority (-\$218 million) and higher outlays from prior-year authority (+\$1,721 million) than CBO.</p>		

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
National Guard Personnel, Army.....	---	+472
OMB estimates lower outlays from new authority (-\$46 million) and higher outlays from prior-year authority (+\$518 million) than CBO.		
Military Personnel, Air Force.....	---	+1,104
OMB estimates higher outlays from both new (+\$141 million) and prior-year authority (+\$963 million) than CBO.		
Operation and Maintenance:		
Afghanistan Security Forces Fund.....	---	-3,669
OMB estimates lower outlays from prior-year authority (-\$3,669 million) than CBO.		
Operation and Maintenance, Air Force.....	---	-523
OMB estimates lower outlays from new authority (-\$874 million) and higher outlays from prior-year authority (+\$351 million) than CBO.		
Procurement:		
Mine-Resistant Ambush Protected Vehicle Fund.....	---	-1,609
OMB estimates lower outlays from prior-year authority (-\$1,609 million) than CBO.		
Procurement, Marine Corps.....	---	+454
OMB estimates lower outlays from new authority (-\$42 million) and higher outlays from prior-year authority (+\$496 million) than CBO.		
Procurement of Weapons and Tracked Combat Vehicles, Army.....	---	-500
OMB estimates lower outlays from both new (-\$144 million) and prior-year authority (-\$356 million) than CBO.		
Other Procurement, Army.....	---	+497
OMB estimates lower outlays from new authority (-\$918 million) and higher outlays from prior-year authority (+\$1,415 million) than CBO.		
Other Procurement, Air Force.....	---	-714
OMB estimates lower outlays from both new (-\$19 million) and prior-year authority (-\$695 million) than CBO.		
Research, Development, Test, and Evaluation		
Research, Development, Test and Evaluation, Army.....	---	+475
OMB estimates higher outlays from both new (+\$109 million) and prior-year authority (+\$366 million) than CBO.		
Research, Development, Test and Evaluation, Air Force.....	---	+1,373
OMB estimates higher outlays from both new (+\$1,230 million) and prior-year authority (+\$143 million) than CBO.		

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Revolving and Management Funds:		
Working Capital Fund, Army.....	---	-814
OMB estimates lower outlays from new authority (-\$5,424 million) and higher outlays from prior-year authority (+\$4,610 million) than CBO.		
Working Capital Fund, Navy.....	---	+1,347
OMB estimates lower outlays from new authority (-\$8,306 million) and higher outlays from prior-year authority (+\$9,653 million) than CBO.		
Working Capital Fund, Air Force.....	---	+464
OMB estimates lower outlays from new authority (-\$6,871 million) and higher outlays from prior-year authority (+\$7,335 million) than CBO.		
Working Capital Fund, Defense-Wide.....	---	+2,328
OMB estimates lower outlays from new authority (-\$9,086 million) and higher outlays from prior-year authority (+\$11,414 million) than CBO.		
Other technical outlay estimating differences.....	---	+434
TOTAL DIFFERENCES.....	-19	+2,292
OMB ESTIMATE, SECURITY CATEGORY-BASE APPROPRIATIONS	518,127	591,280
<i>Security Category-Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY-OCO/GWOT DISCRETIONARY APPROPRIATIONS¹	115,083	58,614
<u>Scorekeeping Differences:</u>		
Department of Defense--Military Programs:		
Section 9014 Reduction.....	+1	---
Both OMB and CBO score the full reduction but a +\$1 million difference in budget authority exists due to rounding.		
Department of the Treasury:		
CBO Rounding Plug.....	-3	---
CBO uses this account to reconcile the CBO 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.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Defense--Military Programs:		
Operation and Maintenance:		
Operation and Maintenance, Defense-wide.....	---	+1,573
OMB has higher estimates of outlays from new authority (+\$1,573 million) than CBO.		

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Operation and Maintenance, Navy.....	---	+1,842
OMB has higher estimates of outlays from new authority (+\$1,842 million) than CBO.		
Operation and Maintenance, Army.....	---	+5,017
OMB has higher estimates of outlays from new authority (+\$5,017 million) than CBO.		
Afghanistan Security Forces Fund.....	---	+2,800
OMB has higher estimates of outlays from new authority (+\$2,800 million) than CBO.		
Operation and Maintenance, Air Force.....	---	+1,850
OMB has higher estimates of outlays from new authority (+\$1,850 million) than CBO.		
Procurement:		
Mine-Resistant Ambush Protected Vehicle Fund.....	---	+2,007
OMB has higher estimates of outlays from new authority (+\$2,007 million) than CBO.		
Other Procurement, Air Force.....	---	+679
OMB has higher estimates of outlays from new authority (+\$679 million) than CBO.		
Other technical outlay estimating differences.....	---	-794
	-----	-----
TOTAL DIFFERENCES.....	-2	+14,974
	-----	-----
OMB ESTIMATE, SECURITY CATEGORY-OCO/GWOT DISCRETIONARY APPROPRIATIONS.....	115,081	73,588
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Base Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS¹	---	10
<u>Technical Outlay Estimating Differences:</u>		
Total, Nonsecurity Base Technical Outlay Estimating Differences.....	---	-10
	-----	-----
OMB ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS.....	---	---

Table 1.
CBO Estimates Compared to OMB Estimates for Division A of P.L. 112-74
Department of Defense Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, DEFENSE APPROPRIATIONS ¹	633,229	647,612
<i>CBO Security Category Subtotal</i>	518,146	588,988
<i>CBO Security Category OCO/GWOT Subtotal</i>	115,083	58,614
<i>CBO Nonsecurity Category Subtotal</i>	---	10
TOTAL DIFFERENCES	-21	+17,256
<i>Security Category Differences</i>	-19	+2,292
<i>Security Category OCO/GWOT Differences</i>	-2	+14,974
<i>Nonsecurity Category Differences</i>	---	-10
OMB TOTAL, DEFENSE APPROPRIATIONS	633,208	664,868
<i>OMB Security Category Subtotal</i>	518,127	591,280
<i>OMB Security Category OCO/GWOT Subtotal</i>	115,081	73,588
<i>OMB Nonsecurity Category Subtotal</i>	---	---

¹ CBO data received by OMB on December 15, 2011.

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 112-74
Energy and Water Development Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS¹	11,000	11,146
<u>Technical Outlay Estimating Differences:</u>		
Department of Energy-National Nuclear Security Administration:		
Weapons Activities.....	---	+851
OMB has lower estimates of outlays from new authority (-\$1,046 million) and higher estimates of outlays from prior-year authority (+\$1,897 million) than CBO.		
Defense Nuclear Nonproliferation.....	---	+92
OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$97 million) than CBO.		
Other technical outlay estimating differences	---	+4
TOTAL DIFFERENCES	---	+947
OMB ESTIMATE, SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS	11,000	12,093
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NONSECURITY CATEGORY CHIMPS¹	-100	---
<u>Scorekeeping Differences:</u>		
Department of Energy:		
Energy Programs:		
SPR Petroleum Account.....	-500	---
Both OMB and CBO score -\$500 million in budget authority savings from the rescission of balances from the emergency sale of Strategic Petroleum Reserve oil in 2011. OMB scores the savings as a CHIMP because the receipts from the sale are classified as mandatory receipts collected pursuant to Section 167 of the Energy Policy and Conservation Act. CBO inadvertently did not score the rescission as a CHIMP.		
TOTAL DIFFERENCES	-500	---
OMB ESTIMATE, NONSECURITY CATEGORY CHIMPS	-600	---

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 112-74
Energy and Water Development Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<i>Nonsecurity Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS¹	21,110	34,211
<u>Scorekeeping Differences:</u>		
Department of Energy:		
Fees and Recoveries, Federal Energy Regulatory Commission.....	-25	-25
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 -\$25 million difference in budget authority and outlays from new authority.		
Sale of Strategic Petroleum Reserve Oil.....	+500	+500
See explanation of budget authority difference under SPR Petroleum Account in CHIMP section above. In addition, CBO scores -\$500 million in outlay savings from this rescission. OMB scores zero outlay savings because the baseline assumes that the receipts from the emergency sale do not spend out. This accounts for the +\$500 million outlay difference from CBO.		
Power Marketing Administration:		
Operation and Maintenance, Southeastern Power Administration.....	-1	+6
CBO estimates \$1 million of spending in excess of receipts for FY 2012 due to a difference in the estimated timing of receipt collections. OMB estimates spending and receipts net to zero in FY 2012. In addition, OMB has higher estimates of outlays from both new (+\$1 million) and prior-year authority (+\$5 million) than CBO.		
Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration.	-3	+192
CBO estimates \$3 million of spending in excess of receipts for FY 2012 due to a difference in the estimated timing of receipt collections. OMB estimates spending and receipts net to zero in FY 2012. In addition, OMB has higher estimates of outlays from both new (+\$73 million) and prior-year authority (+\$119 million) than CBO.		
Corps of Engineers -- Civil Works:		
The differences in the accounts below result from differences in trust fund allocations. Overall, the budget authority difference between OMB and CBO for the Corps of Engineers is zero.		
Mississippi River and Tributaries.....	+5	+79
OMB scores \$2 million of this account's appropriation as being derived from the Harbor Maintenance Trust Fund, whereas CBO scores \$7 million. In addition, OMB has lower estimates of outlays from new authority (-\$14 million) and higher estimates of outlays from prior-year authority (+\$93 million) than CBO.		

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 112-74
Energy and Water Development Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	<u>BA</u>	<u>Outlays</u>
Construction..... OMB scores \$64 million of this account's appropriation as being derived from the Harbor Maintenance Trust Fund, whereas CBO scores \$58 million. OMB also scores \$74 million of this account's appropriation as being derived from the Inland Waterways Trust Fund, whereas CBO scores \$77 million. In addition, OMB has higher estimates of outlays from new authority (+\$71 million) and lower estimates of outlays from prior-year authority (-\$130 million) than CBO.	-3	-59
Operations and Maintenance..... OMB scores \$768 million of this account's appropriation as being derived from the Harbor Maintenance Trust Fund, whereas CBO scores \$792 million. In addition, OMB has higher estimates of outlays from new authority (+\$205 million) and lower estimates of outlays from prior-year authority (-\$82) than CBO.	+24	+123
Harbor Maintenance Trust Fund..... The budget authority and outlays from new authority differences are due to OMB scoring \$64 million of the Construction appropriation, \$768 million of the Operations and Maintenance appropriation, and \$2 million of the MR&T appropriations as being derived from this account, whereas CBO scores \$58 million, \$792 million, and \$7 million respectively.	-23	-23
Inland Waterways Trust Fund..... The -\$3 million difference in budget authority and outlays from new authority is due to OMB scoring \$74 million of the Construction appropriations being derived from this account, whereas CBO scores \$77 million. In addition, OMB has a higher estimate of outlays from prior-year authority (+\$14 million) than CBO.	-3	+11
Denali Commission:		
Denali Commission Trust Fund..... OMB scores the entire Denali Commission to the Energy and Water Development Spending Committee, while CBO scores the Trust Fund Account to the Agriculture and Rural Development Spending Committee.	+4	+4
<u>Technical Outlay Estimating Differences:</u>		
Department of Energy:		
Environmental and Other Defense Activities:		
Other Defense Activities..... OMB has lower estimates of outlays from new authority (-\$600 million) and higher estimates of outlays from prior-year authority (+\$931 million) than CBO.	---	+331
Defense Environmental Cleanup..... OMB has higher estimates of outlays from new authority (+\$251 million) and lower estimates of outlays from prior-year authority (-\$171 million) than CBO.	---	+80

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 112-74
Energy and Water Development Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	<u>BA</u>	<u>Outlays</u>
Energy Programs:		
Title 17 Innovative Technology Loan Guarantee Program.....	---	+706
OMB has higher estimates of outlays from both new (+\$6 million) and prior-year authority (+\$700 million) than CBO.		
Fossil Energy Research and Development.....	---	+173
OMB has higher estimates of outlays from both new (+\$57 million) and prior-year authority (+\$116 million) than CBO.		
Science.....	---	+386
OMB has higher estimates of outlays from both new (+\$169 million) and prior-year authority (+\$217 million) than CBO.		
Energy Efficiency and Renewable Energy.....	---	+917
OMB has higher estimates of outlays from both new (+\$86 million) and prior-year authority (+\$831 million) than CBO.		
Nuclear Energy.....	---	+65
OMB has lower estimates of outlays from new authority (-\$115 million) and higher estimates of outlays from prior-year authority (+\$180 million) than CBO.		
Advance Technology Vehicles Manufacturing Loan Program Account	---	-1,070
OMB has lower estimates of outlays from prior-year authority (-\$1,070 million) than CBO.		
Energy Transformation Acceleration Fund.....	---	+124
OMB has higher estimates of outlays from new authority (+\$156 million) and lower estimates of outlays from prior-year authority (-\$32 million) than CBO.		
Uranium Enrichment Decontamination and Decommissioning Fund.....	---	+84
OMB has lower estimates of outlays from new authority (-\$12 million) and higher estimates of outlays from prior-year authority (+\$96 million) than CBO.		
Departmental Administration:		
Departmental Administration.....	---	+79
OMB has higher estimates of outlays from both new (+\$29 million) and prior-year authority (+\$50 million) than CBO.		
Corps of Engineers -- Civil Works:		
Flood Control and Coastal Emergencies.....	---	+359
OMB has higher estimates of outlays from both new (+\$6 million) and prior-year authority (+\$353 million) than CBO.		
Other technical outlay estimating differences.....	---	+67
TOTAL DIFFERENCES.....	+475	+3,109
OMB ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS.....	21,585	37,320

Table 2.
CBO Estimates Compared to OMB Estimates for Division B of P.L. 112-74
Energy and Water Development Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	<u>BA</u>	<u>Outlays</u>
<u>SUMMARY</u>		
CBO TOTAL, ENERGY AND WATER APPROPRIATIONS¹	32,010	45,357
<i>CBO Security Category Subtotal</i>	11,000	11,146
<i>CBO Nonsecurity Category Subtotal (includes CHIMPs)</i>	21,010	34,211
TOTAL DIFFERENCES	-25	+4,056
<i>Security Category Differences</i>	---	+947
<i>Nonsecurity Category Differences</i>	-25	+3,109
OMB TOTAL, ENERGY AND WATER APPROPRIATIONS	31,985	49,413
<i>OMB Security Category Subtotal</i>	11,000	12,093
<i>OMB Nonsecurity Category Subtotal (includes CHIMPs)</i>	20,985	37,320

¹ CBO data received by OMB on December 15, 2011.

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 112-74
Financial Services and General Government Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NONSECURITY CATEGORY CHIMPS ¹	-1,020	-54
NO DIFFERENCES		
OMB ESTIMATE, NONSECURITY CATEGORY CHIMPS.....	-1,020	-54
<i>Nonsecurity Category-Base Discretionary Appropriation</i>		
CBO ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS ¹	22,546	25,789
<u>Scorekeeping Differences:</u>		
Department of the Treasury:		
Departmental Offices:		
Bureau of the Public Debt.....	-2	-3
OMB has higher estimates of collections in Treasury Direct Fees than CBO which leads to a difference of -\$2 million in budget authority and outlays from new authority. OMB also has lower estimates of outlays from new authority (-\$6 million) and higher estimates of outlays from prior-year authority (+\$5 million) than CBO.		
Public Company Accounting Oversight Board:		
Public Company Accounting Oversight Board.....	+1	+1
CBO estimates lower fine collections, and thus, lower funding available for the Sarbanes-Oxley scholarship program. OMB estimates available funding for this program that rounds to \$1 million while CBO estimates fines that round down to zero.		
CBO Rounding Plug	-1	---
CBO uses this account to reconcile the CBO enacted bill total (tracked in millions) with the Appropriation 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>		
Department of the Treasury:		
United States Mint.....	---	+111
OMB has higher estimates of outlays from prior-year authority (+\$111 million) than CBO, which has zero.		
General Services Administration:		
Federal Buildings Fund.....	---	-1,317
OMB has lower estimates of outlays from new authority (-\$2,637 million) and higher estimates of outlays from prior-year authority (+\$1,320 million) than CBO.		

Table 3.
CBO Estimates Compared to OMB Estimates for Division C of P.L. 112-74
Financial Services and General Government Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Small Business Administration:		
Business Loans Program Account.....	---	-117
OMB has higher estimates of outlays from new authority (+\$72 million) and lower estimates of outlays from prior-year authority (-\$189 million) than CBO.		
National Archives and Records Administration:		
Operating Expenses.....	---	-35
OMB has lower estimates of outlays from new authority (-\$72 million) and higher estimates of outlays from prior-year authority (+\$37 million) than CBO.		
Securities and Exchange Commission:		
Salaries and Expenses.....	---	-57
OMB has higher estimates of outlays from new authority (+\$1 million) and lower estimates of outlays from prior-year authority (-\$58 million) than CBO.		
Other technical outlay estimating differences.....	---	-32
TOTAL DIFFERENCES.....	-2	-1,449
OMB ESTIMATE, NONSECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS.....	22,544	24,340
<u>SUMMARY</u>		
CBO TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS¹.....	21,526	25,735
<i>CBO Security Category Subtotal.....</i>	---	---
<i>CBO Nonsecurity Category Subtotal (includes CHIMPs).....</i>	21,526	25,735
TOTAL DIFFERENCES.....	-2	-1,449
<i>Security Category Differences.....</i>	---	---
<i>Nonsecurity Category Differences.....</i>	-2	-1,449
OMB TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS.....	21,524	24,286
<i>OMB Security Category Subtotal.....</i>	---	---
<i>OMB Nonsecurity Category Subtotal (includes CHIMPs).....</i>	21,524	24,286

¹ CBO data received by OMB on December 15, 2011.

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY-BASE DISCRETIONARY APPROPRIATIONS¹	39,600	45,026
<u>Scorekeeping Differences:</u>		
Department of Homeland Security (DHS):		
Transportation Security Administration:		
Aviation Security	-73	+245
<p>CBO assumes receipts of -\$2,030 million under current law, while OMB assumes receipts of -\$2,125 million, which leads to a difference of -\$95 million in budget authority and outlays from new authority. Furthermore, section 572 of the Act rescinds a total of -\$71 million in unobligated balances from this account. CBO assumes the entire rescission will be taken from available balances of base appropriations. However, since the language in section 572 does not expressly prohibit rescinding available balances from appropriations designated as being for an emergency requirement, OMB assumes that the -\$71 million rescission will be taken from both available balances of base appropriations (-\$49 million), which are scored as discretionary offsets, and available balances of congressionally-designated emergency funding (-\$22 million), which are not scored as discretionary offsets within the discretionary cap. The rescission of this emergency portion will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriation for this emergency balance, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended (see Security Category-Emergency Discretionary Appropriations section below). This results in a +\$22 million scoring difference of the base appropriation rescission amount between CBO and OMB. Taken together with the -\$95 million scoring difference based on receipt assumptions, there is a total budget authority difference between CBO and OMB of -\$73 million. In addition, OMB has higher estimates of outlays from new authority (+\$807 million, outside of collections) and lower estimates of outlays from prior-year authority (-\$467 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Immigration and Customs Enforcement:		
Immigration and Customs Enforcement	+2	-18
<p>Section 572 of the Act rescinds a total of -\$10 million in unobligated balances from this account. CBO assumes the entire rescission will be taken from available balances of base appropriations. However, since the language in section 572 does not expressly prohibit rescinding available balances from appropriations designated as being for an emergency requirement, OMB assumes that the -\$10 million rescission will be taken from both available balances of base appropriations (-\$8 million), which are scored as discretionary offsets, and available balances of congressionally-designated emergency funding (-\$2 million), which are not scored as discretionary offsets within the discretionary cap. The rescission of this emergency portion will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriation for this emergency balance, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended (see Security Category-Emergency Discretionary Appropriations section below). This results in a +\$2 million scoring difference of the base appropriation rescission amount between CBO and OMB. Also, OMB has lower estimates of outlays from both new authority (-\$938 million) and from prior-year authority (-\$920 million) than CBO.</p>		
Customs and Border Protection:		
Salaries and Expenses	+6	+288
<p>CBO's scoring does not include the +\$8 million permanent, indefinite appropriation for Small Airports, whereas OMB's scoring does. In addition, CBO inadvertently did not include a -\$2 million rescission of unobligated balances (section 571) available to DHS pursuant to section 505 of P.L. 112-10, the Department of Homeland Security Appropriations Act, 2011. The adjustment for the -\$2 million rescission is instead included in CBO's rounding plug account. Taken together, this accounts for the total budget authority difference. Also, OMB has higher estimates of outlays from new authority (+\$1,399 million) and lower estimates of outlays from prior-year authority (-\$1,111 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Border Security Fencing, Infrastructure, and Technology.....	+4	-20
<p>Section 572 of the Act rescinds a total of -\$7 million in unobligated balances from this account. CBO assumes the entire rescission will be taken from available balances of base appropriations. However, since the language in section 572 does not expressly prohibit rescinding available balances from appropriations designated as being for an emergency requirement, OMB assumes that the -\$7 million rescission will be taken from both available balances of base appropriations (-\$3 million), which are scored as discretionary offsets, and available balances of congressionally-designated emergency funding (-\$4 million), which are not scored as discretionary offsets within the discretionary cap. The rescission of this emergency portion will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriation for this emergency balance, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended (see Security Category-Emergency Discretionary Appropriations section below). This results in a \$4 million scoring difference of the base appropriation rescission amount between CBO and OMB. Also, OMB has higher estimates of outlays from new authority (+\$139 million) and lower estimates of outlays from prior-year authority (-\$159 million) than CBO.</p>		
Federal Emergency Management Agency:		
Radiological Emergency Preparedness Program.....	-1	---
<p>CBO assumes that the spending authority for this account to cover the costs for radiological emergency planning, preparedness, and response activities will be equal to the fees assessed and collected from the Nuclear Regulatory Commission licensees of commercial nuclear power facilities. OMB estimates that the spending for these activities will be -\$1 million less than the fees collected. As a result, the spending and collection of these fee amounts do not offset fully and results in a -\$1 million difference in budget authority. In addition, OMB has lower estimates of outlays from new authority (-\$23 million) and higher estimates of outlays from prior-year authority (+\$23 million) than CBO.</p>		
United States Coast Guard:		
Operating Expenses.....	+1	-222
<p>This budget authority difference is due to rounding as OMB rounds to the nearest even number while CBO does not. In addition, OMB has higher estimates of outlays from new authority (+\$34 million) and lower estimates of outlays from prior-year authority (-\$256 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Acquisition, Construction, and Improvements.....	+2	-102
<p>Section 572 of the Act rescinds a total of -\$2 million in unobligated balances from this account. CBO assumes the entire rescission will be taken from available balances of base appropriations. However, since the language in section 572 does not expressly prohibit rescinding available balances from appropriations designated as being for an emergency requirement, OMB assumes that the -\$2 million rescission will be taken from available balances (nearly \$105 million) of congressionally-designated emergency funding, which are not scored as discretionary offsets within the discretionary cap. The rescission of this emergency portion will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriation for this emergency balance, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended (see Security Category-Emergency Discretionary Appropriations section below). This results in a +\$2 million scoring difference of the base appropriation rescission amount between CBO and OMB. Also, OMB has higher estimates of outlays from new authority (+\$163 million) and lower estimates of outlays from prior-year authority (-\$265 million) than CBO.</p>		
United States Secret Service:		
Salaries and Expenses.....	+1	+1
<p>This budget authority difference of +\$1 million is due to CBO inadvertently scoring the section 571 rescission at -\$2 million instead of -\$1 million. The adjustment to correct for this is included in CBO's rounding plug account. In addition, OMB has higher estimates of outlays from new authority (+\$5 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.</p>		
National Protection and Programs Directorate:		
Office of Health Affairs.....	-1	+18
<p>This budget authority difference is due to rounding as OMB rounds to the nearest even number while CBO does not. In addition, OMB has higher estimates of outlays from new authority (+\$95 million) and lower estimates of outlays from prior-year authority (-\$77 million) than CBO.</p>		
Trust Fund Share of Expenses.....	-1	+4
<p>This budget authority difference is due to rounding as OMB rounds to the nearest even number while CBO does not. In addition, OMB has higher estimates of outlays from new authority (+\$23 million) and lower estimates of outlays from prior-year authority (-\$19 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Department of the Treasury:		
CBO and OMB Rounding Plug.....	+5	---
<p>CBO uses this account to reconcile the CBO enacted bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). It is also used to account for the sum of all section 571 rescissions in the bill that were each less than \$0.5 million, and to adjust for inadvertent errors in scoring the section 571 rescissions to the U.S. Customs and Border Protection, Salaries and Expenses account and to the U.S. Secret Service, Salaries and Expenses account. The total for reconciling to the CSBA and adjusting for scoring corrections is \$7 million in budget authority. While OMB scoring does not include reconciliation with the CSBA, it does include the sum of all the section 571 rescissions in the bill that were each less than \$0.5 million for a total of -\$2 million in budget authority. Taken together, this accounts for the budget authority difference in the rounding plug account.</p>		
Technical Outlay Estimating Differences:		
Department of Homeland Security:		
Departmental Operations.....	---	+52
<p>OMB has higher estimates of outlays for both new (+\$19 million) and prior-year authority (+\$33 million) than CBO.</p>		
Citizenship and Immigration Services:		
Citizenship and Immigration Services.....	---	+41
<p>OMB has higher estimates of outlays from both new (+\$5 million) and prior-year authority (+\$36 million) than CBO.</p>		
Transportation Security Administration:		
Federal Air Marshals.....	---	-16
<p>OMB has higher estimates of outlays from new authority (+\$47 million) and lower estimates of outlays from prior-year authority (-\$63 million) than CBO.</p>		
Federal Law Enforcement Training Center:		
Salaries and Expenses.....	---	-128
<p>OMB has lower estimates of outlays from new authority (-\$151 million) and higher estimates of outlays from prior-year authority (+\$23 million) than CBO.</p>		
Customs and Border Protection:		
Automation Modernization.....	---	-60
<p>OMB has lower estimates of both outlays from both new (-\$9 million) and prior-year authority (-\$51 million) than CBO.</p>		
Construction.....	---	-206
<p>OMB has higher estimates of outlays from new authority (+\$24 million) and lower estimates of outlays from prior-year authority (-\$230 million) than CBO.</p>		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Air and Marine Interdiction, Operations, Maintenance, and Procurement.....	---	-14
OMB has higher estimates of outlays from new authority (+\$151 million) and lower estimates of outlays from prior-year authority (-\$165 million) than CBO.		
United States Coast Guard:		
Alteration of Bridges	---	-23
OMB has lower estimates of outlays from prior-year authority (-\$23 million) than CBO.		
National Protections and Program Directorate:		
United States Visitor and Immigrant Status Indicator Technology.....	---	-13
OMB has higher estimates of outlays from new authority (+\$81 million) and lower estimates of outlays from prior-year authority (-\$94 million) than CBO.		
Federal Protective Service.....	---	+22
OMB has higher estimates of outlays from new authority (+\$97 million) and lower estimates of outlays from prior-year authority (-\$75 million) than CBO.		
Infrastructure Protection and Information Security.....	---	-73
OMB has higher estimates of outlays from new authority (+\$284 million) and lower estimates of outlays from prior-year authority (-\$357 million) than CBO.		
Federal Emergency Management Agency:		
State and Local Programs.....	---	-1,932
OMB has higher estimates for outlays from new authority (+\$635 million) and lower estimates of outlays from prior-year authority (-\$2,567 million) than CBO.		
Management and Administration.....	---	+129
OMB has higher estimates for outlays from both new (+\$65 million) and prior-year authority (+\$64 million) than CBO.		
Disaster Relief.....	---	+2,002
OMB has higher estimates for outlays from both new (+\$222 million) and prior-year authority (+\$1,780 million) than CBO.		
Disaster Assistance Direct Loan Program Account.....	---	+66
OMB has higher estimates of outlays from prior-year authority (+\$66 million) than CBO.		
Flood Map Modernization Fund.....	---	-69
OMB has higher estimates of outlays from new authority (+\$14 million) and lower estimates of outlays from prior-year authority (-\$83 million) than CBO.		
National Pre-disaster Mitigation Fund.....	---	-54
OMB has lower estimates of outlays from both new (-\$2 million) and prior-year authority (-\$52 million) than CBO.		
Science and Technology:		
Research, Development, Acquisitions and Operations.....	---	+29
OMB has lower estimates of outlays from new authority (-\$166 million) and higher estimates of outlays from prior-year authority (+\$195 million) than CBO.		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Domestic Nuclear Detection Office:		
Research, Development, and Operations	---	-51
OMB has higher estimates of outlays from new authority (+\$129 million) and lower estimates of outlays from prior-year authority (-\$180 million) than CBO.		
Other technical outlay estimating differences	---	-6
Total, Security Base Discretionary Differences	-55	-110
OMB Estimate, Security Category-Base Discretionary Appropriations.....	39,545	44,916

Security Category-Overseas Contingency Operations Discretionary Appropriations

CBO Estimate, Security Category-Overseas Contingency Operations Discretionary Appropriations ¹	258	206
NO DIFFERENCES		
OMB Estimate, Security Category-Overseas Contingency Operations Discretionary Appropriations....	258	206

Security Category-Funds Previously Designated as Emergency Requirements for Purposes of Congressional Enforcement

CBO Estimate, Security Category-Emergency Discretionary Appropriations ¹	---	---
---	-----	-----

Scorekeeping Differences:

Each difference below is due to CBO assuming the entire rescission taken from each account per section 572 of the Act will be taken from available balances of base appropriations. However, since section 572 does not prohibit the rescission of available balances that had been appropriated as emergency requirements, OMB assumes that the full amount of these rescissions will be taken from both available balances of base appropriations, which are scored as discretionary offsets, and available balances of congressionally-designated emergency funding, which are not scored as discretionary offsets within the discretionary cap. The rescission of these emergency portions will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriations for those emergency balances, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended.

Transportation Security Administration:		
Aviation Security	-22	-17
OMB assumes that the -\$71 million rescission will be taken from both available balances of base appropriations (-\$49 million), which are scored as discretionary offsets (see Security Category-Base Appropriations section and the boxed explanation above), and available balances of congressionally-designated emergency funding (-\$22 million), which are not scored as discretionary offsets within the discretionary cap. As a result, CBO and OMB have a scoring difference in emergency discretionary appropriations of -\$22 million in budget authority and -\$17 million in associated outlays.		

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Immigration and Customs Enforcement:		
Immigration and Customs Enforcement	-2	-1
<p>OMB assumes that the -\$10 million rescission will be taken from both available balances of base appropriations (-\$8 million), which are scored as discretionary offsets (see Security Category-Base Appropriations section and the boxed explanation above), and available balances of congressionally-designated emergency funding (-\$2 million), which are not scored as discretionary offsets within the discretionary cap. As a result, CBO and OMB have a scoring difference in emergency discretionary appropriations of -\$2 million in budget authority and -\$1 million in associated outlays.</p>		
Customs and Border Protection:		
Border Security Fencing, Infrastructure, and Technology.....	-4	-2
<p>OMB assumes that the -\$7 million rescission will be taken from both available balances of base appropriations (-\$3 million), which are scored as discretionary offsets (see Security Category-Base Appropriations section and the boxed explanation above), and available balances of congressionally-designated emergency funding (-\$4 million), which are not scored as discretionary offsets within the discretionary cap. As a result, CBO and OMB have a scoring difference in emergency discretionary appropriations of -\$4 million in budget authority and -\$2 million in associated outlays.</p>		
United States Coast Guard:		
Acquisition, Construction, and Improvements.....	-2	-1
<p>OMB assumes that the -\$2 million rescission will be taken from available balances (nearly \$105 million) of congressionally-designated emergency funding, which are not scored as discretionary offsets within the discretionary cap (see Security Category-Base Appropriations section and the boxed explanation above). As a result, CBO and OMB have a scoring difference in emergency discretionary appropriations of -\$2 million in budget authority and -\$1 million in associated outlays.</p>		
Total, Security Emergency Differences	-30	-21
OMB Estimate, Security Category-Emergency Discretionary Appropriations.....	-30	-21

Table 4.
CBO Estimates Compared to OMB Estimates for Division D of P.L. 112-74
Department of Homeland Security Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, HOMELAND SECURITY APPROPRIATIONS ¹	39,858	45,232
<i>CBO Security Category Subtotal</i>	39,600	45,026
<i>CBO OCO/GWOT Security Subtotal</i>	258	206
<i>CBO Emergency Security Subtotal</i>	---	---
<i>CBO Nonsecurity Category Subtotal</i>	---	---
TOTAL DIFFERENCES	-85	-131
<i>Security Category Subtotal</i>	-55	-110
<i>OCO/GWOT Security Subtotal</i>	---	---
<i>Emergency Security Subtotal</i>	-30	-21
<i>Nonsecurity Category Subtotal</i>	---	---
OMB TOTAL, HOMELAND SECURITY APPROPRIATIONS	39,773	45,101
<i>OMB Security Category Subtotal</i>	39,545	44,916
<i>OMB OCO/GWOT Security Subtotal</i>	258	206
<i>OMB Emergency Security Subtotal</i>	-30	-21
<i>OMB Nonsecurity Category Subtotal</i>	---	---

¹ CBO data received by OMB on December 15, 2011.

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO TOTAL, NONSECURITY CATEGORY CHIMPS¹	-81	-51
<u>Scorekeeping Differences:</u>		
Department of the Interior:		
Bureau of Ocean Energy Management and Bureau of Safety and Environmental Enforcement:		
Ocean Energy Management (OEM)/Offshore Safety and Environmental Enforcement (OSEE).....	-3	-3
<p>The appropriations language in each of these accounts contains a provision that credits and makes available receipts resulting from subsequent increases to rates in effect on August 5, 1993. A total of \$160 million is credited from these receipts to the two accounts (\$101 million in OEM and \$59 million in OSEE). CBO estimates that the Department will only collect a total of \$157 million of these current fees in 2012 and, therefore, scores a +\$3 million CHIMP in budget authority and outlays from new authority for the spending of pre-August 1993 receipts for new fees. OMB estimates the agency will collect the full \$160 million in post-August 1993 receipts.</p>		
Insular Affairs:		
Assistance to Territories.....	+14	+9
<p>The Compact of Free Association for Palau was approved in P.L. 99-658 and funding provisions for the Compact expired in FY 2009. Division E, Title 1, Section 120 of H.R. 2055, the Consolidated Appropriations Act, 2012 allows for continued payment of \$14 million in grants, which had been mandatory through FY 2009, to continue in FY 2012. CBO inadvertently scores this amount as regular discretionary funds and OMB scores the \$14 million as a change to mandatory program since this funding has historically been mandatory. Although there is no net difference for the bill total, it does lead to a \$14 million difference in budget authority and associated outlays from new authority between these two categories.</p>		
Other technical outlay estimating differences	---	+5
TOTAL DIFFERENCES	+11	+11
OMB TOTAL, NONSECURITY CATEGORY CHIMPS	-70	-40

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>NONSECURITY BASE DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, NONSECURITY BASE DISCRETIONARY APPROPRIATIONS ¹.....	29,256	30,917
<u>Scorekeeping Differences:</u>		
Department of Agriculture:		
Rural Utilities Service:		
Rural Water and Waste Disposal Program Account.....	-2	-2
<p>The appropriations language in an Insular Affairs, Administrative Provision allows for a permissive transfer from the Department of the Interior Assistance to Territories account to this account for purposes authorized by the Rural Electrification Act. OMB does not assume that the permissive transfer of \$2 million will take place while CBO assumes that it will and, as a result, scores \$2 million in budget authority. This language was set up to help Guam update their infrastructure in preparation of the Marines move to Guam; however, Guam no longer needs or asks for this funding so monies are not transferred. In addition, OMB has a lower estimate of outlays (-\$2 million) from prior-year authority than CBO.</p>		
Forest Service:		
Forest and Rangeland Research.....	+29	+53
<p>The appropriations language in the Forest Service, Wildland Fire Management account allows for a permissive transfer to this account to fund activities such as, State fire assistance, volunteer fire assistance, forest health management, forest and rangeland research, the Joint Fire Science Program, vegetation and watershed management, heritage site rehabilitation, and wildlife and fish habitat management and restoration. OMB scores an estimated transfer amount of +\$29 million to this account. CBO does not score this permissive transfer. Also, OMB has lower estimates of outlays from new authority (-\$1 million) and higher estimates of outlays from prior-year authority (+\$54 million) than CBO.</p>		
State and Private Forestry.....	+86	+159
<p>The appropriations language in the Forest Service, Wildland Fire Management account allows for a permissive transfer to this account to fund activities such as, State fire assistance, volunteer fire assistance, forest health management, forest and rangeland research, the Joint Fire Science Program, vegetation and watershed management, heritage site rehabilitation, and wildlife and fish habitat management and restoration. OMB scores an estimated transfer amount of +\$86 million to this account. CBO does not score this permissive transfer. Also, OMB has higher estimates of outlays from both new authority (+\$128 million) and from prior-year authority (+\$31 million) than CBO.</p>		

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Wildland Fire Management.....	-115	-181
<p>The appropriations language allows for permissive transfers to the Forest and Rangeland Research and the State and Private Forestry accounts to fund activities such as, State fire assistance, volunteer fire assistance, forest health management, forest and rangeland research, the Joint Fire Science Program, vegetation and watershed management, heritage site rehabilitation, and wildlife and fish habitat management and restoration. OMB estimates the total amount of the transfers out to be \$115 million. CBO does not score this permissive transfer. Also, OMB has lower estimates of outlays from both new (-\$44 million) and prior-year authority (-\$137 million) than CBO.</p>		
Department of the Interior:		
Bureau of Land Management:		
Management of Lands and Resources.....	-2	+75
<p>There is a -\$2 million budget authority and outlays from new authority difference due to CBO assuming lower offsetting collections (-\$54 million) from the Hardrock Mining "Holding" fees in FY 2012 than OMB assumes (-\$56 million). In addition, OMB assumes higher estimates of outlays from both new (+\$2 million) and prior-year authority (+\$75 million) than CBO.</p>		
Bureau of Indian Affairs and Bureau of Indian Education:		
Operation of Indian Programs.....	+1	-23
<p>There is a \$1 million budget authority difference due to rounding. In addition, OMB has lower estimates of outlays from new authority (-\$262 million) and higher estimates of outlays from prior-year authority (+\$239 million) than CBO.</p>		
Insular Affairs:		
Compact of Free Association.....	-14	-12
<p>For the budget authority difference, see the Assistance to Territories account in the nonsecurity CHIMP section above. In addition, OMB assumes lower estimates of outlays from new authority (-\$29 million) and higher estimates of outlays from prior-year authority (+\$17 million) than CBO.</p>		
Assistance to Territories.....	+2	+6
<p>The appropriations language in an Insular Affairs, Administrative Provision allows for a permissive transfer from this account to the Department of Agriculture Rural Water and Waste Disposal Program account that CBO scores but OMB does not. See explanation under the Rural Water and Waste Disposal Programs above for more information on the transfer difference. Also, OMB has higher estimates of outlays from both new authority (+\$1 million) and from prior-year authority (+\$5 million) than CBO.</p>		

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Environmental Protection Agency:		
State and Tribal Assistance Grants.....	+5	+1,024
<p>There is a \$5 million budget authority difference due to CBO inadvertently scoring the entire \$50 million rescission to this account. In accordance with bill language, OMB scores \$45 million of the rescission to this account and \$5 million to the Hazardous Substance Superfund account. In addition, OMB has higher estimates of outlays from both new (+\$155 million) and prior-year authority (+\$869 million) than CBO.</p>		
Hazardous Substance Superfund.....	-5	+125
<p>There is a \$5 million budget authority difference due to CBO inadvertently scoring the entire \$50 million rescission to the State and Tribal Assistance Grants (STAG) account. In accordance with bill language, OMB scores \$5 million of the rescission to this account and \$45 million to the STAG account. In addition, OMB has higher estimates of outlays from both new (+\$54 million) and prior-year authority (+\$71 million) than CBO.</p>		
Department of the Treasury:		
CBO Rounding Adjustment.....	-2	---
<p>CBO uses this account to reconcile the CBO enacted 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.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of Agriculture:		
Capital Improvement and Maintenance.....	---	+29
<p>OMB has higher estimates of outlays from both new (+\$23 million) and prior-year authority (+\$6 million) than CBO.</p>		
National Forest System.....	---	+51
<p>OMB has higher estimates of outlays from both new (+\$18 million) and prior-year authority (+\$33 million) than CBO.</p>		
Land Acquisition.....	---	+22
<p>OMB has higher estimates of outlays from both new (+\$20 million) and prior-year authority (+\$2 million) than CBO.</p>		
Department of the Interior:		
Bureau of Ocean Energy Management, Regulation and Enforcement:		
Ocean Energy Management.....	---	-25
<p>OMB has lower estimates of outlays from new authority (-\$70 million) and higher estimates of outlays from prior-year authority (+\$45 million) than CBO.</p>		
National Park Service:		
Operation of the National Park System.....	---	+58
<p>OMB has lower estimates of outlays from new authority (-\$118 million) and higher estimates of outlays from prior-year authority (+\$176 million) than CBO.</p>		

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Historic Preservation Fund.....	---	+23
OMB has higher estimates of outlays from both new (+\$15 million) and prior-year authority (+\$8 million) than CBO.		
United States Geological Survey:		
Surveys, Investigations, and Research.....	---	-36
OMB has lower estimates of outlays from new authority (-\$78 million) and higher estimates of outlays from prior-year authority (+\$42 million) than CBO.		
Department-Wide Programs:		
Wildland Fire Management.....	---	-189
OMB has lower estimates of outlays from new authority (-\$354 million) and higher estimates of outlays from prior-year authority (+\$165 million) than CBO.		
Working Capital Fund.....	---	+132
OMB has lower estimates of outlays from new authority (-\$150 million) and higher estimates of outlays from prior-year authority (+\$282 million) than CBO.		
Environmental Protection Agency:		
Science and Technology.....	---	-253
OMB has lower estimates of outlays from both new (-\$133 million) and prior-year authority (-\$120 million) than CBO.		
Environmental Programs and Management.....	---	+52
OMB has higher estimates of outlays from new authority (+\$122 million) and lower estimates of outlays from prior-year authority (-\$70 million) than CBO.		
Department of Health and Human Services:		
Indian Health Service:		
Indian Health Services.....	---	-110
OMB has lower estimates of outlays from both new (-\$77 million) and prior-year authority (-\$33 million) than CBO.		
Indian Health Facilities.....	---	+106
OMB has higher estimates of outlays from prior-year authority (+\$106 million) than CBO.		
Multiple Agencies:		
Across-the-Board Rescission.....	---	+25
CBO estimates -\$26 million of outlays from prior-year authority associated with the 0.2 percent across-the-board rescission enacted in P.L. 112-10. OMB distributes these outlay savings among the respective agency accounts. In addition, OMB has lower estimates of outlay savings from new authority (+\$1 million) associated with the 0.16 percent across-the-board rescission in section 436 of the Act than CBO.		
Other technical outlay estimating differences.....	---	+107
TOTAL DIFFERENCES.....	-17	+1,216
OMB ESTIMATE, NONSECURITY BASE DISCRETIONARY APPROPRIATIONS.....	29,239	32,133

Table 5.
CBO Estimates Compared to OMB Estimates for Division E of P.L. 112-74
Department of the Interior, Environment, and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, INTERIOR, ENVIRONMENT, AND RELATED AGENCIES APPROPRIATIONS ¹	29,175	30,866
<i>CBO Security Category Subtotal</i>	---	---
<i>CBO Nonsecurity Category Subtotal (including CHIMPs)</i>	29,175	30,866
TOTAL DIFFERENCES	-6	+1,227
<i>Security Category Differences</i>	---	---
<i>Nonsecurity Category Differences</i>	-6	+1,227
OMB TOTAL, INTERIOR, ENVIRONMENT, AND RELATED AGENCIES APPROPRIATIONS	29,169	32,093
<i>OMB Security Category Subtotal</i>	---	---
<i>OMB Nonsecurity Category Subtotal (including CHIMPs)</i>	29,169	32,093

¹ CBO data received by OMB on December 15, 2011.

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS ¹	---	---
<u>Technical Outlay Estimating Differences:</u>		
Department of Homeland Security:		
National Protection and Programs Directorate:		
Biodefense Countermeasures.....	---	-607
OMB has lower estimates of outlays from prior-year authority (-\$607 million) than CBO.	-----	-----
OMB ESTIMATE, SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS	---	-607

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays

NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS

Nonsecurity Category - Changes in Mandatory Programs (CHIMPs)

CBO ESTIMATE, NONSECURITY LABOR, HHS, EDUCATION CHIMPS ¹	-6,778	-207
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Scorekeeping Differences:

Department of Education:

Student Financial Assistance (Pell).....	-124	-326
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The Act makes four changes to student aid eligibility criteria and to aid formulas that reduce program costs in the Federal Pell Grant program. These reductions include some Pell program costs that are funded as discretionary and some that are funded via a separate mandatory, indefinite appropriation. OMB scores -\$66 million for 2012, -\$480 million over the 2012-2016 period, and -\$1,226 million over the 2012-2021 period for the impact on the budget authority in the mandatory portion of Pell, while CBO scores -\$112 million for 2012, -\$793 million over the 2012-2016 period, and -\$2,174 million in budget authority over the 2012-2021 period. The Act also makes two changes that will result in decreased spending in the William D. Ford Federal Direct Loan Program. OMB scores -\$670 million for 2012, -\$2,180 million over the 2012-2016 period, and -\$2,295 million over the 2012-2021 period for the budget authority changes in the student loan program (and the impact of the eligibility and award changes in Pell on mandatory costs in the William D. Ford Federal Direct Loan Program), while CBO scores -\$500 million for 2012, -\$1,410 million over the 2012-2016 period, and -\$1,440 million in budget authority over the 2012-2021 period. The differences in both Pell and student loan estimates are based on technical disparities between the models used by CBO and the Department of Education, including input factors for those models such as interest rate forecasts and program demand assumptions. The Act then takes the mandatory savings generated from these changes to Pell and student loans and amends section 401(b)(7)(A)(iv) of the Higher Education Act to directly appropriate mandatory funds for use by the discretionary portion of the Pell program. Both OMB and CBO score +\$612 million for 2012, +\$1,787 million over the 2012-2016 period, and +\$3,132 million over the 2012-2021 period in budget authority for the direct appropriation of mandatory funds for use by the discretionary portion of the Pell program. This results in a net budget authority difference from all of the changes described above of -\$124 million in 2012, -\$457 million over the 2012-2016 period, and +\$93 million over the 2012-2021 period. CBO's outlays net to zero over the 2012-2016 period, thereby resulting in no PAYGO impact; OMB's scoring results in PAYGO (outlay) savings over the 2013-2021 period of -\$154 million. OMB also has lower estimates of outlays from new authority in 2012 (-\$326 million) than CBO.

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Department of Health and Human Services:		
Centers for Medicare and Medicaid Services, Program Management	+44	+31
<p style="margin-left: 20px;">OMB scores \$44 million in budget authority and \$31 million in associated outlays from new authority for the State high-risk health insurance pool program as authorized by the State High Risk Pool Funding Extension Act of 2006. CBO inadvertently did not score the provision as a CHIMP but as base discretionary funding.</p>		
Other technical estimating differences	---	+10
Total Differences	-80	-285
OMB ESTIMATE, NONSECURITY LABOR, HHS, EDUCATION CHIMPS	-6,858	-492

Nonsecurity Category - Base Discretionary Appropriations

CBO ESTIMATE, NON-SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS ¹	163,062	179,361
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Scorekeeping Differences:

Department of Health and Human Services:

Centers for Medicare & Medicaid Services:

<p>Federal Supplemental Medical Insurance Trust Fund/Federal Hospital Insurance Trust Fund.....</p> <p style="margin-left: 20px;">OMB scores the \$44 million in budget authority and associated \$31 million in outlays from new authority for the State high-risk health insurance pool program as authorized by the State High Risk Pool Funding Extension Act of 2006 as a change in mandatory programs (CHIMP). CBO inadvertently did not score the provision as a CHIMP and included the funding as a base discretionary appropriation.</p>	-44	-31
<p>National Institutes of Health (NIH).....</p> <p style="margin-left: 20px;">OMB and CBO have a +\$1 million budget authority difference due to rounding. OMB has lower estimates of outlays from new authority (-\$153 million) and higher estimates of outlays from prior-year authority (+\$421 million) than CBO.</p>	+1	+268
<p>Health Resources and Services.....</p> <p style="margin-left: 20px;">OMB and CBO have a +\$1 million budget authority difference due to rounding. OMB has lower estimates of outlays from both new (-\$87 million) and prior-year authority (-\$251 million) than CBO.</p>	+1	-338

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Department of Labor:		
Employment and Training Administration:		
Unemployment Trust Fund Administration.....	-5	+3
<p>CBO scores +\$5 million for the Average Weekly Insured Unemployment contingent appropriation in 2012, 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. OMB has higher estimates of outlays from new authority (+\$38 million) and lower estimates of outlays from prior-year authority (-\$35 million) than CBO.</p>		
Social Security Administration (SSA):		
Supplemental Security Income (SSI) Program.....	-1	-124
<p>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 -\$1 million. Also, OMB has higher estimates of outlays from new authority (+\$22 million) and lower estimates of outlays from prior-year authority (-\$146 million) than CBO.</p>		
Section 527 Across-the-Board Rescission.....	+2	+148
<p>OMB and CBO have a +\$2 million budget authority difference due to differing assumptions on the cuttable base for calculating the 0.189 percent across-the-board rescission in section 527 of the Act. Pursuant to section 527(d), OMB will release within 30 days after the date of enactment of this section a report specifying the account and amount of each rescission made pursuant to this section so OMB scoring of the across-the-board rescission should be considered preliminary. OMB has lower estimates of outlay savings from new authority (+\$9 million) for this rescission than CBO. CBO also estimates -\$138 million in outlays from prior-year authority associated with the 0.2 percent rescission enacted in P.L. 112-10. OMB distributes these second-year outlay savings among the respective agency accounts.</p>		
Department of the Treasury:		
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) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.</p>		

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>Technical Outlay Estimating Differences:</u>		
Department of Education:		
Office of Federal Student Aid:		
Student Financial Assistance.....	---	+2,769
OMB has higher estimates of outlays from prior-year authority (+\$2,769 million) than CBO.		
Office of Elementary and Secondary Education:		
Accelerating Achievement and Ensuring Equity.....	---	-2,738
OMB has lower estimates of outlays from both new (-\$217 million) and prior-year authority (-\$2,521 million) than CBO.		
State Fiscal Stabilization Fund, Recovery Act.....	---	-3,884
OMB has lower estimates of outlays from prior-year authority (-\$3,884 million) than CBO.		
Department of Health and Human Services:		
Administration for Children and Families:		
Children and Families Services Programs.....	---	-1,135
OMB has lower estimates of outlays from both new (-\$738 million) and prior-year authority (-\$397 million) than CBO.		
Office of the National Coordinator for Health Information Technology.....	---	-392
OMB has higher estimates of outlays from new authority (+\$2 million) and lower estimates of outlays from prior-year authority (-\$394 million) than CBO.		
Department of Labor:		
Employment and Training Administration:		
Training and Employment Services.....	---	-715
OMB has lower estimates of outlays from new authority (-\$799 million) and higher estimates of outlays from prior-year authority (+\$84 million) than CBO.		
Other technical outlay estimating differences.....	---	+75
Total, Nonsecurity Base Differences.....	-47	-6,094
OMB ESTIMATE, NON-SECURITY CATEGORY - BASE DISCRETIONARY APPROPRIATIONS	163,015	173,267

Table 6.
CBO Estimates Compared to OMB Estimates for Division F of P.L. 112-74
Department of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act,
FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS ¹	156,284	179,154
<i>CBO Security Category Subtotal</i>	---	---
<i>CBO Nonsecurity Category Subtotal (including CHIMPs)</i>	156,284	179,154
TOTAL DIFFERENCES	-127	-6,986
<i>Security Category Differences</i>	---	-607
<i>Nonsecurity Category Differences (including CHIMPs)</i>	-127	-6,379
OMB TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS	156,157	172,168
<i>OMB Security Category Subtotal</i>	---	-607
<i>OMB Nonsecurity Category Subtotal (including CHIMPs)</i>	156,157	172,775

¹ CBO data received by OMB on December 15, 2011.

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 112-74
Legislative Branch Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY- BASE DISCRETIONARY APPROPRIATIONS ¹	10	10
<u>Technical Outlay Estimating Differences:</u>		
Total, Security Technical Outlay Estimating Differences.....	---	+1
OMB ESTIMATE, SECURITY CATEGORY- BASE DISCRETIONARY APPROPRIATIONS.....	10	11
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO TOTAL, NONSECURITY CATEGORY - CHIMPS ¹	2	2
<u>Scorekeeping Differences:</u>		
Office of Personnel Management:		
Civil Service Retirement and Disability Fund:		
GAO Buyout Authority.....	-2	-2
CBO assumes a forward shift of \$2 million in budget authority and associated outlays in 2012 and a net \$4 million in budget authority and associated outlays over the 2012-2021 period due to a provision in the bill (Section 1401) allowing GAO employees to retire early or voluntarily separate from the agency. Since OMB does not interpret the language as changing permanent retirement law and does not score the behavioral effects of buyout legislation, OMB does not score this language.		
OMB TOTAL, NONSECURITY CATEGORY - CHIMPS.....	---	---
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY- BASE APPROPRIATIONS ¹	4,295	4,324
<u>Scorekeeping Differences:</u>		
U.S. Senate:		
Senate Items.....	+1	+1
There is a +\$1 million difference in budget authority and outlays from new authority due to rounding.		

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 112-74
Legislative Branch Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Department of the Treasury:		
CBO Rounding Adjustment.....	-2	---
CBO uses this account to reconcile the CBO enacted 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 such a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
U.S. House of Representatives:		
Salaries and Expenses.....	---	+48
OMB has a higher estimate of outlays from new authority (+\$66 million) but a lower estimate of outlays from prior-year authority (-\$18 million) than CBO.		
Capitol Police:		
General Expenses.....	---	+19
OMB has a lower estimate of outlays from new authority (-\$4 million) but a higher estimate of outlays from prior-year (+\$23 million) authority than CBO.		
Architect of the Capitol:		
House Office Buildings.....	---	-16
OMB has a higher estimate of outlays from new authority (+\$2 million) but a lower estimate of outlays from prior-year authority (-\$18 million) than CBO.		
Capitol Police Buildings and Grounds.....	---	+11
OMB has a lower estimate of outlays from new authority (-\$7 million) but a higher estimate of outlays from prior-year (+\$18 million) authority than CBO.		
House Historic Buildings Revitalization Trust Fund.....	---	+22
OMB has a lower estimate of outlays from new authority (-\$1 million) but a higher estimate of outlays from prior-year (+\$23 million) authority than CBO.		
Library of Congress:		
Salaries and Expenses.....	---	+13
OMB has a lower estimate of outlays from new authority (-\$18 million) but a higher estimate of outlays from prior-year (+\$31 million) authority than CBO.		
Books for the Blind and Physically Handicapped, Salaries and Expenses Buildings.....	---	+37
OMB has a lower estimate of outlays from new authority (-\$7 million) but a higher estimate of outlays from prior-year authority (+\$44 million) than CBO.		
TOTAL BASE DIFFERENCES.....	-1	+135
OMB ESTIMATE, NONSECURITY CATEGORY- BASE APPROPRIATIONS.....	4,294	4,459

Table 7.
CBO Estimates Compared to OMB Estimates for Division G of P.L. 112-74
Legislative Branch Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS¹	4,307	4,336
<i>CBO Security Category Subtotal</i>	10	10
<i>CBO Nonsecurity Category Subtotal (includes CHIMPs)</i>	4,297	4,326
TOTAL DIFFERENCES	-3	+134
<i>Security Category Differences</i>	---	+1
<i>Nonsecurity Category Differences (includes CHIMPs)</i>	-3	+133
OMB TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS	4,304	4,470
<i>OMB Security Category Subtotal</i>	10	11
<i>OMB Nonsecurity Category Subtotal (includes CHIMPs)</i>	4,294	4,459

¹ CBO data received by OMB on December 15, 2011.

Table 8.
CBO Estimates Compared to OMB Estimates for Division H of P.L. 112-74
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY- BASE DISCRETIONARY APPROPRIATIONS¹	71,511	78,122
<u>Scorekeeping Differences:</u>		
Department of Veterans Affairs:		
Veterans Health Administration:		
Medical Services.....	-15	+159
OMB scores a \$15 million mandated transfer from this account to the Department of Veterans Affairs, DOD-VA Health Care Sharing Incentive Fund account pursuant to Section 226 of the Act while CBO does not score this transfer. A similar transfer is scored in the Defense Division of this Act from the Defense Health Program account to the DOD-VA Health Care Sharing Incentive Fund as well. In addition, OMB estimates lower outlays from new authority (-\$648 million) but higher outlays from prior-year authority (+\$807 million) than CBO.		
DOD-VA Health Care Sharing Incentive Fund.....	+15	+22
OMB scores a \$15 million mandated transfer from the Medical Services account to this account pursuant to Section 226 of the Act while CBO does not score this transfer. A similar transfer is scored in the Defense Division of this Act from the Defense Health Program account to this account as well. In addition, OMB estimates higher outlays from both new (+\$4 million) and prior-year (+\$18 million) authority than CBO.		
Department of the Treasury:		
CBO Rounding Adjustment.....	+1	---
CBO uses this account to reconcile the CBO total (tracked in millions) with the Appropriations Committee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Defense:		
Military Construction and Family Housing:		
Military Construction, Defense-wide	---	-272
OMB estimates higher outlays from new authority (+\$28 million) and lower outlays from prior-year authority (-\$300 million) than CBO.		
Military Construction, Navy and Marine Corps	---	+461
OMB estimates higher outlays from both new (+\$68 million) and prior-year authority (+\$393 million) than CBO.		
Military Construction, Army.....	---	+1,151
OMB estimates higher outlays from both new (+\$539 million) and prior-year authority (+\$612 million) than CBO.		

Table 8.
CBO Estimates Compared to OMB Estimates for Division H of P.L. 112-74
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Military Construction, Air Force	---	-389
OMB estimates lower outlays from both new (-\$27 million) and prior-year authority (-\$362 million) than CBO.		
Family Housing Construction, Army	---	-152
OMB estimates lower outlays from both new (-\$5 million) and prior-year authority (-\$147 million) than CBO.		
Department of Defense Family Housing Improvement Fund	---	+126
OMB estimates higher outlays from prior-year authority (+\$126 million) than CBO.		
Homeowners Assistance Fund	---	-106
OMB estimates lower outlays from prior-year authority (-\$106 million) than CBO.		
Department of Veterans Affairs:		
Departmental Administration:		
Construction, Major Projects	---	-170
OMB estimates lower outlays from both new (-\$22 million) and prior-year authority (-\$148 million) than CBO.		
Construction, Minor Projects	---	+140
OMB estimates lower outlays from new authority (-\$38 million) but higher outlays from prior-year authority (+\$178 million) than CBO.		
General Operating Expenses	---	+99
OMB estimates lower outlays from new authority (-\$172 million) but higher outlays from prior-year authority (+\$271 million) than CBO.		
Information Technology System	---	+213
OMB estimates lower outlays from new authority (-\$140 million) but higher outlays from prior-year authority (+\$353 million) than CBO.		
Other technical outlay estimating differences.....	---	+148
Total Security Base Differences.....	+1	+1,430
OMB ESTIMATE, SECURITY CATEGORY- BASE DISCRETIONARY APPROPRIATIONS.....	71,512	79,552
<i>Security Category-Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY- OCO/GWOT DISCRETIONARY APPROPRIATIONS¹.....	---	3
Technical Outlay Estimating Differences:		
Total, Security OCO/GWOT Technical Outlay Estimating Differences.....	---	+5
OMB ESTIMATE, SECURITY CATEGORY- OCO/GWOT DISCRETIONARY APPROPRIATIONS.....	---	8

Table 8.
CBO Estimates Compared to OMB Estimates for Division H of P.L. 112-74
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY- BASE APPROPRIATIONS¹	236	289
<u>Scorekeeping Differences:</u>		
Department of the Treasury:		
CBO Rounding Adjustment.....	+1	---
CBO uses this account to reconcile the CBO total (tracked in millions) with the Appropriations Committee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
Total, Nonsecurity Base Technical Outlay Estimating Differences.....	---	+14
Total Nonsecurity Base Differences	+1	+14
OMB ESTIMATE, NONSECURITY CATEGORY- BASE APPROPRIATIONS	237	303
<u>SUMMARY</u>		
CBO TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS¹	71,747	78,414
<i>CBO Security Category Subtotal</i>	<i>71,511</i>	<i>78,122</i>
<i>CBO OCO/GWOT Security Subtotal</i>	<i>---</i>	<i>3</i>
<i>CBO Nonsecurity Category Subtotal</i>	<i>236</i>	<i>289</i>
TOTAL DIFFERENCES	+2	+1,449
<i>Security Category Differences</i>	<i>+1</i>	<i>+1,430</i>
<i>OCO/GWOT Security Subtotal</i>	<i>---</i>	<i>+5</i>
<i>Nonsecurity Category Differences</i>	<i>+1</i>	<i>+14</i>
OMB TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS	71,749	79,863
<i>OMB Security Category Subtotal</i>	<i>71,512</i>	<i>79,552</i>
<i>OMB OCO/GWOT Security Subtotal</i>	<i>---</i>	<i>8</i>
<i>OMB Nonsecurity Category Subtotal</i>	<i>237</i>	<i>303</i>

¹ CBO data received by OMB on December 15, 2011.

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, SECURITY CATEGORY-CHIMPs ¹	-100	-75
<u>Technical Outlay Estimating Differences:</u>		
Department of State:		
Military Sales Program:		
Foreign Military Sales Trust Fund.....	+100	+161
<p>The Act includes appropriations language that sets an obligation limit of \$100 million for the Special Defense Acquisition Fund (SDAF) and that allows the fund to make advance purchases of Defense equipment. OMB and CBO both score an overall total CHIMP/base category level of net zero in budget authority for this language but score the components of the transaction taking place differently. OMB scores to this account a CHIMP of -\$100 million for the blocking of otherwise mandatory spending from this language and then a +\$100 million CHIMP payment to the SDAF account. This is net zero in budget authority while the difference in outlays between the blocked mandatory spending and the SDAF payment lead to a net total of +\$86 million in outlays from new authority. CBO effectively scores the legislation similar to a transfer from this account to the SDAF account which creates a +\$100 million budget authority CHIMP difference with OMB in this account and a -\$100 million base difference in the SDAF account below but not in the overall total. CBO scores -\$75 million in outlays from new authority for this transfer which generates the overall outlay difference for this account of +\$161 million.</p>		
OMB ESTIMATE, SECURITY CATEGORY-CHIMPs.....	---	86

Security Category - Base Discretionary Appropriations

CBO ESTIMATE, SECURITY CATEGORY - BASE APPROPRIATIONS ¹	42,104	48,158
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Scorekeeping Differences:

Department of State:

Please note: The budget authority differences in the Economic Support Fund, the Assistance for Europe, Eurasia, and Central Asia, and the Development Assistance accounts all stem from transfer assumptions regarding appropriations language for the Development Credit Authority (DCA) account that permits transfers into it totaling \$40 million from other accounts funded in the State and Foreign Operations Act. OMB and CBO have a different assumption as to where the \$40 million will be transferred from. The amount differences are noted in the individual accounts below.

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
International Security Assistance:		
Economic Support Fund.....	-26	-542
The budget authority difference is due to OMB assuming that out of the \$40 million transferred to DCA, \$26 million will be transferred from this account whereas CBO assumes no transfer. In addition, OMB has lower estimates of both outlays from new (-\$12 million) and prior-year authority (-\$530 million) than CBO.		
Administration of Foreign Affairs:		
Diplomatic and Consular Programs.....	-16	+1,722
The appropriations language in the Diplomatic and Consular Affairs account allows for a permissive transfer to the Emergencies in the Diplomatic and Consular Service account to fund emergency evacuations and rewards. OMB scores an estimated transfer amount of -\$10 million to this account. CBO does not score this permissive transfer. In addition, the appropriations language in this account allows for a permissive transfer to the Department of State Capital Investment Fund. OMB scores an estimated transfer of -\$6 million to this account. CBO does not score this permissive transfer. Also, OMB has higher estimates of outlays from both new authority (+\$989 million) and from prior-year authority (+\$733 million) than CBO.		
Capital Investment Fund.....	+6	-24
The appropriations language in the Diplomatic and Consular Affairs account allows for a permissive transfer to the Department of State Capital Investment Fund. OMB scores an estimated transfer amount of +\$6 million to this account. CBO does not score this permissive transfer. Also, OMB has higher estimates of outlays from new authority (+\$13 million) and lower estimates of outlays from prior-year authority (-\$37 million) than CBO.		
Emergencies in the Diplomatic and Consular Service.....	+9	-3
The appropriations language in the Diplomatic and Consular Affairs account allows for a permissive transfer to the Emergencies in the Diplomatic and Consular Service account to fund emergency evacuations and rewards. OMB scores an estimated transfer amount of +\$10 million to this account. In addition, the appropriations language in the Emergencies in the Diplomatic and Consular Service account allows for a permissive transfer to the Repatriation Loans Program Account. OMB scores an estimated transfer amount of -\$1 million to this account. CBO does not score these permissive transfers. Also, OMB has higher estimates of outlays from new authority (+\$6 million) and lower estimates of outlays from prior-year authority (-\$9 million) than CBO.		
Repatriation Loans Program Account.....	+1	+1
The appropriations language in the Emergencies in the Diplomatic and Consular Service allows for a permissive transfer to the Repatriation Loans Program Account. OMB scores an estimated transfer amount of +\$1 million to this account. CBO does not score this permissive transfer. Also, OMB has higher estimates of outlays from new authority (+\$1 million) than CBO.		

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Agency for International Development:		
Assistance for Europe, Eurasia and Central Asia.....	-2	+8
The budget authority difference is due to OMB assuming that out of the \$40 million transferred to DCA, \$2 million will be transferred to from this account whereas CBO assumes no transfer. In addition, OMB has higher estimates of outlays from new authority (+\$9 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
Development Assistance Program.....	+28	+732
The budget authority difference is due to OMB assuming that out of \$40 million transferred to DCA, \$12 million will be transferred from this account whereas CBO assumes the entire \$40 million transfer will come from this account, which leads to a net difference of +\$28 million. In addition, OMB has higher estimates of outlays from both new (+\$127 million) and prior-year authority (+\$605 million) than CBO.		
Military Sales Program:		
Special Defense Acquisition Fund.....	-100	-100
<i>See explanation under the Foreign Military Sales Trust Fund (FMSTF) in the CHIMP section above for a more detailed account of this difference.</i> OMB scores to this account a -\$100 million receipt from the FMSTF account and then +\$100 million for its spending, resulting in a net of zero in budget authority and -\$25 million in outlays from new authority due to the spending outlaying at 75 percent in the first year. CBO effectively scores to this account a positive transfer of \$100 million and associated outlays from the FMSTF account which generates the overall outlay difference for this account of -\$100 million in budget authority and outlays from new authority.		
Department of the Treasury:		
CBO Rounding Adjustment.....	+2	---
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 such a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of State:		
Educational and Cultural Exchange Programs.....	---	+162
OMB has higher estimates of outlays from prior-year authority (+\$162 million) than CBO.		
Embassy Security, Construction, and Maintenance.....	---	+57
OMB has lower estimates of outlays from new authority (-\$350 million) and higher estimates of outlays from prior-year authority (+\$407 million) than CBO.		
International Organizations and Conferences:		
Contributions for International Peacekeeping Activities.....	---	+203
OMB has higher estimates of outlays from both new (+\$78 million) and prior-year authority (+\$125 million) than CBO.		

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Other State:		
International Narcotics Control and Law Enforcement..... OMB has higher estimates of outlays from both new (+\$92 million) and prior-year authority (+\$303 million) than CBO.	---	+395
Global Health and Child Survival..... OMB has lower estimates of outlays from both new (-\$324 million) and prior-year authority (-\$433 million) than CBO.	---	-757
Democracy Fund..... OMB has higher estimates of outlays from both new (+\$29 million) and prior-year authority (+\$59 million) than CBO.	---	+88
International Security Assistance:		
Foreign Military Financing Program..... OMB has lower estimates of outlays from both new (-\$223 million) and prior-year authority (-\$131 million) than CBO.	---	-354
Peacekeeping Operations..... OMB has higher estimates of outlays from new authority (+\$102 million) and lower estimates of outlays from prior-year authority (-\$48 million) than CBO.	---	+54
Nonproliferation, Antiterrorism, Demining, and Related Programs..... OMB has higher estimates of outlays from both new (+\$25 million) and prior-year authority (+\$119 million) than CBO.	---	+144
Executive Office of the President:		
Iraq Relief and Reconstruction Fund..... OMB has a lower estimate of outlays from prior-year authority (-\$46 million) than CBO.	---	-46
International Treasury - Multilateral Development Banks:		
Contribution to the Asian Development Bank..... OMB has higher estimates of outlays from new authority (+\$90 million) and lower estimates of outlays from prior-year authority (-\$26 million) than CBO.	---	+64
Contribution to the International Bank for Reconstruction and Development..... OMB has higher estimates of outlays from new authority (+\$105 million) and lower estimates of outlays from prior-year authority (-\$22 million) than CBO.	---	+83
Debt Restructuring..... OMB has lower estimates of outlays from both new (-\$1 million) and prior-year authority (-\$57 million) than CBO.	---	-58

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Agency for International Development:		
HIV/AIDS Working Capital Fund.....	---	+85
OMB has lower estimates of outlays from new authority (-\$105 million) and higher estimates of outlays from prior-year authority (+\$190 million) than CBO.		
International Disaster Assistance.....	---	+238
OMB has higher estimates of outlays from both new (+\$227 million) and prior-year authority (+\$11 million) than CBO.		
International Monetary Programs:		
Loans to the IMF Direct Loan Program and US Quota Direct Loan Program Accounts.....	---	-174
OMB has lower estimates of outlays from prior-year authority (-\$174 million) than CBO.		
Independent International Agencies:		
Millennium Challenge Corporation.....	---	+611
OMB has higher estimates of outlays from both new (+\$62 million) and prior-year authority (+\$549 million) than CBO.		
Other technical estimating differences	---	-302
TOTAL DIFFERENCES	-98	+2,287
OMB ESTIMATE, SECURITY CATEGORY - BASE APPROPRIATIONS	42,006	50,445

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

CBO ESTIMATE, SECURITY CATEGORY- OCO/GWOT DISCRETIONARY APPROPRIATIONS¹	11,203	4,598
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Scorekeeping Differences:

Department of the Treasury:

CBO Rounding Adjustment.....	+1	---
CBO uses this account to reconcile the CBO total (tracked in millions) with the Appropriations Committee'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 State:

Diplomatic and Consular Affairs.....	---	+1,144
OMB has higher estimates of outlays from new authority (+\$1,144 million) than CBO.		
International Narcotics Control and Law Enforcement.....	---	+355
OMB has higher estimates of outlays from new authority (+\$355 million) than CBO.		
Economic Support Fund.....	---	+280
OMB has higher estimates of outlays from new authority (+\$280 million) than CBO.		

Table 9.
CBO Estimates Compared to OMB Estimates for Division I of P.L. 112-74
State and Foreign Operations Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
Foreign Military Financing Program.....	---	+275
OMB has higher estimates of outlays from new authority (+\$275 million) than CBO.		
Pakistan Counterinsurgency Capability Fund.....	---	+255
OMB has higher estimates of outlays from new authority (+\$255 million) than CBO.		
Other technical outlay estimating differences.....	---	+88
TOTAL DIFFERENCES.....	+1	+2,397
OMB ESTIMATE, SECURITY CATEGORY- OCO/GWOT DISCRETIONARY APPROPRIATIONS.....	11,204	6,995
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY - BASE APPROPRIATIONS¹.....	136	199
<u>Technical Outlay Estimating Differences:</u>		
Total, Nonsecurity Base Technical Outlay Estimating Differences.....	---	-1
OMB ESTIMATE, NONSECURITY CATEGORY - BASE APPROPRIATIONS.....	136	198
<u>SUMMARY</u>		
CBO TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS¹.....	53,343	52,880
<i>CBO Security Category Subtotal (includes CHIMPs).....</i>	<i>42,004</i>	<i>48,083</i>
<i>CBO OCO/GWOT Security Subtotal.....</i>	<i>11,203</i>	<i>4,598</i>
<i>CBO Nonsecurity Category Subtotal.....</i>	<i>136</i>	<i>199</i>
TOTAL DIFFERENCES.....	+3	+4,844
<i>Security Category Differences.....</i>	<i>+2</i>	<i>+2,448</i>
<i>OCO/GWOT Security Subtotal.....</i>	<i>+1</i>	<i>+2,397</i>
<i>Nonsecurity Category Differences.....</i>	<i>---</i>	<i>-1</i>
OMB TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS.....	53,346	57,724
<i>OMB Security Category Subtotal (includes CHIMPs).....</i>	<i>42,006</i>	<i>50,531</i>
<i>OMB OCO/GWOT Security Subtotal.....</i>	<i>11,204</i>	<i>6,995</i>
<i>OMB Nonsecurity Category Subtotal.....</i>	<i>136</i>	<i>198</i>

¹ CBO data received by OMB on December 15, 2011.

Table 10.
CBO Estimates Compared to OMB Estimates for P.L. 112-77
Disaster Relief Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Security Category-Disaster Relief Discretionary Appropriations</i>		
CBO ESTIMATE, SECURITY CATEGORY- DISASTER RELIEF DISCRETIONARY APPROPRIATIONS¹.....	6,400	128
<u>Technical Outlay Estimating Differences:</u>		
Department of Homeland Security:		
Federal Emergency Management Agency:		
Disaster Relief Fund.....	---	+2,112
OMB has a higher estimate of outlays from new authority (+\$2,112 million) than CBO.		
OMB ESTIMATE, SECURITY CATEGORY- DISASTER RELIEF DISCRETIONARY APPROPRIATIONS.....	6,400	2,240
<u>NONSECURITY CATEGORY DISCRETIONARY APPROPRIATIONS</u>		
<i>Nonsecurity Category-Disaster Relief Discretionary Appropriations</i>		
CBO TOTAL, NONSECURITY CATEGORY - DISASTER RELIEF DISCRETIONARY APPROPRIATIONS¹.....	1,724	1,065
<u>Technical Outlay Estimating Differences:</u>		
Corps of Engineers:		
Mississippi River and Tributaries.....	---	-41
OMB has a lower estimate of outlays from new authority (-\$41 million) than CBO.		
Operation and Maintenance.....	---	-294
OMB has a lower estimate of outlays from new authority (-\$294 million) than CBO.		
Flood Control and Coastal Emergencies.....	---	+78
OMB has a higher estimate of outlays from new authority (+\$78 million) than CBO.		
TOTAL, NONSECURITY DISASTER RELIEF DIFFERENCES.....	---	-257
OMB TOTAL, NONSECURITY CATEGORY - DISASTER RELIEF DISCRETIONARY APPROPRIATIONS.....	1,724	808
<i>Nonsecurity Category-Program Integrity Discretionary Appropriations</i>		
CBO ESTIMATE, NONSECURITY CATEGORY- PROGRAM INTEGRITY APPROPRIATIONS¹.....	483	415
<u>Technical Outlay Estimating Differences:</u>		
Social Security Administration:		
Limitation on Administrative Expenses.....	---	+68
OMB has a higher estimate of outlays from new authority (+\$68 million) than CBO.		
OMB ESTIMATE, NONSECURITY CATEGORY- PROGRAM INTEGRITY APPROPRIATIONS.....	483	483

Table 10.
CBO Estimates Compared to OMB Estimates for P.L. 112-77
Disaster Relief Appropriations Act, FY 2012
(in millions of dollars)

	FY 2012 Enacted	
	BA	Outlays
<u>SUMMARY</u>		
CBO TOTAL, DISASTER RELIEF ACT APPROPRIATIONS¹	8,607	1,608
<i>CBO Disaster Relief Security Category Subtotal</i>	6,400	128
<i>CBO Disaster Relief Nonsecurity Category Subtotal</i>	1,724	1,065
<i>CBO Program Integrity Nonsecurity Category Subtotal</i>	483	415
TOTAL DIFFERENCES	---	+1,923
<i>Disaster Relief Security Category Differences</i>	---	+2,112
<i>Disaster Relief Nonsecurity Category Differences</i>	---	-257
<i>Program Integrity Nonsecurity Category Differences</i>	---	+68
OMB TOTAL, DISASTER RELIEF ACT APPROPRIATIONS	8,607	3,531
<i>OMB Disaster Relief Security Category Subtotal</i>	6,400	2,240
<i>OMB Disaster Relief Nonsecurity Category Subtotal</i>	1,724	808
<i>OMB Program Integrity Nonsecurity Category Subtotal</i>	483	483

¹ CBO data received by OMB on December 15, 2011.

Table 11.
Enacted Appropriations as of January 5, 2012
(in millions of dollars)

SECURITY CATEGORY	FY 2012	
	BA	Outlays
Discretionary Spending Limit ¹	684,000	N/A
Appropriations previously enacted ²	1,728	1,936
Newly Enacted Security Appropriations:		
Amount provided in Division A of P.L. 112-74, Department of Defense Appropriations Act, 2012.....	518,127	591,280
Amount provided in Division B of P.L. 112-74, Energy and Water Appropriations Act, 2012.....	11,000	12,093
Amount provided in Division D of P.L. 112-74, Homeland Security Appropriations Act, 2012.....	39,545	44,916
Amount provided in Division F of P.L. 112-74, Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2012.....	---	-607
Amount provided in Division G of P.L. 112-74, Legislative Branch Appropriations Act, 2012.....	10	11
Amount provided in Division H of P.L. 112-74, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2012.....	71,512	79,552
Amount provided in Division B of P.L. 112-74, Department of State, Foreign Operations and Related Programs Appropriations Act, 2012.....	<u>42,006</u>	<u>50,531</u>
Total, All Enacted Security Appropriations.....	683,928	779,712
Security Appropriations Over (+)/Under (-) spending limit.....	-72	N/A

NONSECURITY CATEGORY		
Discretionary Spending Limit ¹	359,000	N/A
Appropriations previously enacted ²	124,506	208,825
Newly Enacted Nonsecurity Appropriations:		
Amount provided in Division B of P.L. 112-74, Energy and Water Appropriations Act, 2012.....	20,985	37,320
Amount provided in Division C of P.L. 112-74, Financial Services and General Government Appropriations Act, 2012.....	21,524	24,286
Amount provided in Division E of P.L. 112-74, Department of the Interior, Environment, and Related Agencies Appropriations Act, 2012.....	29,169	32,093

Table 11.
Enacted Appropriations as of January 5, 2012
(in millions of dollars)

	FY 2012	
	BA	Outlays
Amount provided in Division F of P.L. 112-74, Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2012.....	156,157	172,775
Amount provided in Division G of P.L. 112-74, Legislative Branch Appropriations Act, 2012.....	4,294	4,459
Amount provided in Division H of P.L. 112-74, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2012.....	237	303
Amount provided in Division B of P.L. 112-74, Department of State, Foreign Operations and Related Programs Appropriations Act, 2012.....	136	198
Total, All Enacted Nonsecurity Appropriations.....	357,008	480,259
Nonsecurity Appropriations Over (+)/Under (-) spending limit.....	-1,992	N/A
TOTAL DISCRETIONARY APPROPRIATIONS		
Discretionary Spending Limits.....	1,043,000	N/A
Appropriations previously enacted ²	126,234	210,761
Newly Enacted Appropriations:		
Amount provided in Division A of P.L. 112-74, Department of Defense Appropriations Act, 2012.....	518,127	591,280
Amount provided in Division B of P.L. 112-74, Energy and Water Appropriations Act, 2012.....	31,985	49,413
Amount provided in Division C of P.L. 112-74, Financial Services and General Government Appropriations Act, 2012.....	21,524	24,286
Amount provided in Division D of P.L. 112-74, Homeland Security Appropriations Act, 2012.....	39,545	44,916
Amount provided in Division E of P.L. 112-74, Department of the Interior, Environment, and Related Agencies Appropriations Act, 2012.....	29,169	32,093
Amount provided in Division F of P.L. 112-74, Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2012.....	156,157	172,168
Amount provided in Division G of P.L. 112-74, Legislative Branch Appropriations Act, 2012.....	4,304	4,470
Amount provided in Division H of P.L. 112-74, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2012.....	71,749	79,855
Amount provided in Division B of P.L. 112-74, Department of State, Foreign Operations and Related Programs Appropriations Act, 2012.....	42,142	50,729
Total, All Enacted Discretionary Appropriations.....	1,040,936	1,259,971
Discretionary Appropriations Over (+)/Under (-) spending limits.....	-2,064	N/A

Table 11.
Enacted Appropriations as of January 5, 2012
(in millions of dollars)

	FY 2012	
	BA	Outlays
Security Appropriations designated by the Congress and the President for Overseas Contingency Operations/Global War on Terrorism³		
<i>Amount provided in Division A of P.L. 112-74, Department of Defense Appropriations Act, 2012.....</i>	115,081	73,588
<i>Amount provided in Division D of P.L. 112-74, Homeland Security Appropriations Act, 2012.....</i>	258	206
<i>Amount provided in Division H of P.L. 112-74, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2012.....</i>	---	8
<i>Amount provided in Division B of P.L. 112-74, Department of State, Foreign Operations and Related Programs Appropriations Act, 2012.....</i>	<u>11,204</u>	<u>6,995</u>
<i>Total, Nonsecurity Appropriations for Disaster Relief.....</i>	126,543	80,797
Nonsecurity Appropriations designated by the Congress for Program Integrity⁴		
<i>Amount provided in P.L. 112-77, Disaster Relief Appropriations Act, 2012.....</i>	483	483
Security Appropriations designated by the Congress for Disaster Relief⁵		
<i>Amount provided in P.L. 112-77, Disaster Relief Appropriations Act, 2012.....</i>	6,400	2,240
Nonsecurity Appropriations designated by the Congress for Disaster Relief⁵		
<i>Appropriations previously enacted²</i>	2,329	503
<i>Amount provided in P.L. 112-77, Disaster Relief Appropriations Act, 2012.....</i>	<u>1,724</u>	<u>808</u>
<i>Total, Nonsecurity Appropriations for Disaster Relief.....</i>	4,053	1,311
Security Rescissions of Funds Previously designated as Emergency Requirements for Purposes of Congressional Enforcement⁶		
<i>Amount provided in Division D of P.L. 112-74, Homeland Security Appropriations Act, 2012.....</i>	-30	-21

Notes:

¹ The FY 2012 spending limits for the security and nonsecurity categories are equal to the limits included in the August Update Report that was transmitted to the Congress on August 19, 2011. These limits are unchanged from those enacted in the Budget Control Act of 2011 (P.L. 112-25).

² See OMB's report on the previously enacted Consolidated and Further Continuing Appropriations Act, FY 2012 (P.L. 112-55) which was released on November 29, 2011 (see http://www.whitehouse.gov/omb/legislative_reports/BEA_reports).

Table 11.
Enacted Appropriations as of January 5, 2012
(in millions of dollars)

	FY 2012	
	BA	Outlays

³ 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, FY 2012 (P.L. 112-74) included funding for these activities with the appropriate designation and the President subsequently transmitted to the Congress on December 23, 2011 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 the Final Sequestration Report.

⁴ 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 Disaster Relief Appropriations Act, FY 2012 (P.L. 112-77) 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 the Final Sequestration Report.

⁵ 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 Disaster Relief Appropriations Act, FY 2012 (P.L. 112-77) 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 the Final Sequestration Report.

⁶ The Homeland Security Appropriations Act, FY 2012 (Division D of P.L. 112-74) included in section 572 a requirement to rescind specified amounts from the available balances of specified appropriations accounts. Since section 572 does not prohibit the rescission of available balances that had been appropriated as emergency requirements, OMB assumes that the full amount of these rescissions will be taken from both available balances of base appropriations, which are scored as discretionary offsets, and available balances of congressionally-designated emergency funding, which are not scored as discretionary offsets within the discretionary cap. The rescission of these emergency portions will not require an adjustment to the discretionary caps under the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This is because neither the original appropriations for those emergency balances, nor this rescission, was designated as an emergency requirement pursuant to Section 251(b)(2) of BBEDCA, as amended.