



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

December 29, 2014

THE DIRECTOR

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

Dear Mr. Speaker:

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

Enclosed is the report for the Consolidated and Further Continuing Appropriations Act, 2015 ("the Act"; Public Law 113-235). The President signed the Act into law on December 16, 2014. The report includes separate tables on each of the following eleven appropriations bills contained in the Act:

1. Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015 (Division A) – Table 1, page 1;
2. Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015 (Division B) – Table 2, page 8;
3. Department of Defense Appropriations Act, 2015 (Division C) – Table 3, page 13;
4. Energy and Water Development and Related Agencies Appropriations Act, 2015 (Division D) – Table 4, page 18;
5. Financial Services and General Government Appropriations Act, 2015 (Division E) – Table 5, page 24;
6. Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015 (Division F) – Table 6, page 27;
7. Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015 (Division G) – Table 7, page 31;

8. Legislative Branch Appropriations Act, 2015 (Division H) – Table 8, page 37;
9. Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2015 (Division I) – Table 9, page 39;
10. Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (Division J) – Table 10, page 42; and
11. Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2014 (Division K) – Table 11, page 47.

The remaining divisions of the Act do not provide full-year discretionary appropriations; therefore, estimates of any budgetary effects for these divisions are not included in this report.

Sincerely,



Shaun Donovan  
Director

Enclosure

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

**Table 1.**

**CBO Estimates Compared to OMB Estimates for Division A of P.L. 113-235  
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act,  
2015  
(in millions of dollars)**

	FY 2015 Enacted	
	BA	Outlays

**NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS**

*Non-Defense Category - Changes in Mandatory Programs (CHIMPs)*

<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>-784</b>	<b>-44</b>
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**Scorekeeping Differences:**

**Department of Agriculture:**

Natural Resources Conservation Service:

Watershed Rehabilitation Program.....	-12	-26
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Section 716(1) of the Act limits obligation of mandatory balances in excess of \$73 million, and both OMB and CBO score savings for this limitation. OMB, however, scores -\$12 million more in budget authority savings because the provision does not exclude from the limitation funding provided in section 14(h)(1)(H) of the Watershed Protection and Flood Prevention Act. The 2014 Farm Bill added subparagraph (H) to section 14(h)(1), appropriating \$250 million for 2014 to remain available until expended for the Small Watershed and Rehabilitation Program. Section 714(1) of the 2015 Budget specifically excluded funding provided in section 14(h)(1)(H) from the proposed limitation on spending. This Act does not include this exclusion, which makes any remaining unobligated balances from the \$250 million appropriation subject to the limitation in section 716(1). CBO assumes that the \$250 million has been completely obligated, whereas OMB currently estimates \$12 million in remaining balances. In addition, OMB estimates first-year outlay savings of -\$26 million, whereas CBO assumes no outlay impact from this proposal.

Conservation Stewardship Program.....	-31	-21
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OMB estimates -\$38 million in savings in 2015 from limiting enrollment in the Conservation Stewardship Program (CSP) to 7.7 million acres in Section 716(3). OMB's CSP baseline estimate of \$1,442 million assumes that acreage will be maintained and enrolled at a national average of \$18 per acre as directed in the 2014 Farm Bill. The 7.3% sequester reduction is applied to this program by reducing the dollar amount per acre to roughly \$17 resulting in a post-sequester baseline of \$1,337 million. The section 716(3) language restricts enrollment in 2015 of 2.3 million acres resulting in a savings of -\$38 million using the post-sequester \$17 per acre estimate. The reduced level of enrollment in 2015 also results in PAYGO savings in the outyears. CBO scores -\$7 million in savings in 2015 for section 716(3) resulting in a +\$31 million difference in budget authority. In addition, OMB has a higher estimate of first-year outlays savings (-\$28 million) than CBO (-\$7 million).

**Table 1.**

**CBO Estimates Compared to OMB Estimates for Division A of P.L. 113-235  
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act,  
2015**  
(in millions of dollars)

	<b>FY 2015 Enacted</b>	
	<b>BA</b>	<b>Outlays</b>
<b>Food and Nutrition Service:</b>		
Child Nutrition Program.....	-1	-108
<p>CBO scores a \$1 million additional CHIMP cost in both budget authority and outlays in 2015 (\$128 million over 10 years) as the mandatory effect for increasing enrollment due to the discretionary school breakfast and equipment grants. OMB does not assume the discretionary spending will impact the enrollment. In addition, OMB assumes first-year outlay savings from the deferral of funding for the Fresh Fruit and Vegetable program pursuant to section 717 at -\$107 million, whereas CBO assumes no outlay impact from this proposal.</p>		
<b>Farm Service Agency:</b>		
Commodity Credit Corporation Fund.....	+2	+1
<p>Section 716(5) limits funding for the Biomass Crop Assistance Program (BCAP) in excess of \$23 million in new obligational authority. CBO inadvertently did not apply the 7.3% sequester reduction to the \$25 million authorized for BCAP in 2015 and therefore scores a savings of -\$2 million for 2015. OMB, after applying the -\$2 million sequester reduction, scores a savings of \$175,000 for this provision which rounds down to zero. In addition, CBO scores a first-year outlays savings of -\$1 million resulting in a +\$1 million difference in outlays from new authority.</p>		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Agricultural Marketing Service:</b>		
Funds for Strengthening Markets, Income, and Supply (Section 32).....	---	-121
<p>OMB assumes first-year outlay savings from the rescission of Section 32 funds (-\$121 million), whereas CBO assumes no outlay impact from this proposal.</p>		
<b>Natural Resources Conservation Service:</b>		
Environmental Quality Incentives Program.....	---	-61
<p>Section 717(2) limits funds for the Environmental Quality Incentives Program (EQIP). CBO estimates lower first-year outlay savings (-\$32 million) than OMB (-\$93 million).</p>		
Other technical estimating differences.....	---	-4
<b>TOTAL DIFFERENCES.....</b>	<b>-42</b>	<b>-340</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS.....</b>	<b>-826</b>	<b>-384</b>

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(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays

*Non-Defense Category - Base Discretionary Appropriations*

<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup>.....</b>	<b>21,359</b>	<b>21,607</b>
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**Scorekeeping Differences:**

**Department of Agriculture:**

Negative Subsidy Receipts:

Rural Electrification and Telephone Loans.....	-95	-95
CBO scores -\$152 million in negative subsidy receipts, whereas OMB scores -\$247 million. The difference is due to OMB expecting significantly increased disbursements from previously issued loans that CBO does not include in their estimates.		
Rural Housing Insurance Fund.....	+18	+18
OMB has a lower estimate of negative subsidy receipts (-\$123 million) than CBO (-\$141 million), which results in a +\$18 million difference in both budget authority and outlays from new authority.		
Rural Community Facility Loans.....	-41	-41
OMB has a higher estimate of negative subsidy receipts (-\$131 million) than CBO (-\$90 million). OMB assumes the full obligation of the negative subsidy rate loan level of \$2.2 billion in 2014, whereas CBO only assumes obligation of \$1.8 billion. Additionally, OMB assumes a higher second-year spendout rate (30%) than CBO (20%). These two factors result in CBO showing a lower level of disbursements from prior-year loans in 2015 than OMB. OMB also assumes a higher first-year spendout rate (11%) than CBO (10%) of the requested \$2.2 billion loan level for 2015. These differences in assumptions for both the 2014 and 2015 loans result in a -\$41 million difference in budget authority and outlays from new authority in 2015.		
Office of the Secretary.....	-1	-3
The -\$1 million difference in budget authority is due to rounding. This account receives several separate appropriations in the bill language. OMB adds these pieces together in thousands and then rounds the total to millions, whereas CBO rounds each piece and then adds them. In addition, OMB has a lower estimate of outlays from new authority (-\$5 million) and a higher estimate of outlays from prior-year authority (+\$2 million) than CBO.		
Economic Research Service.....	-1	---
The -\$1 million difference in budget authority is due to rounding. CBO rounded the appropriations language up to \$86 million whereas OMB scored the appropriations language as \$85 million.		

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	<b>FY 2015 Enacted</b>	
	<b>BA</b>	<b>Outlays</b>
<b>Food and Nutrition Service:</b>		
Supplemental Nutrition Assistance Program.....	+1	+1
<p>Although this account is mandatory under the BEA, some activities in it are controlled by the appropriations process, and OMB scores them as discretionary. These activities are not assumed in OMB's mandatory baseline. Despite their underlying discretionary authority and specification in appropriations language, CBO includes these activities in their mandatory baseline, leading to a difference of +\$1 million in budget authority and outlays.</p>		
Child Nutrition Programs.....	+17	+3
<p>Although these accounts are mandatory under the BEA, several activities in them are controlled by the appropriations process, and OMB scores them as discretionary. OMB scores \$17 million for section 19 of the Child Nutrition Act of 1966 as discretionary, which CBO does not. In addition, OMB has a lower estimate of outlays from new authority (-\$3 million) and a higher estimate of outlays from prior-year authority (+\$6 million) than CBO.</p>		
<b>Department of Health and Human Services:</b>		
<b>Food and Drug Administration:</b>		
Salaries and Expenses.....	-3	+383
<p>OMB scores the mandated transfer of \$2 million from this account to the Department of Health and Human Services, Office of the Inspector General whereas CBO does not. There is also a -\$1 million rounding difference in budget authority. In addition, OMB has a higher estimate of outlays from both new authority (+\$97 million) and from prior-year authority (+\$286 million) than CBO.</p>		
<b>Office of the Inspector General:</b>		
Office of the Inspector General.....	+2	+2
<p>See the description in the Salaries and Expenses account above which explains the \$2 million difference in budget authority and outlays from new authority.</p>		
<b>Denali Commission:</b>		
Denali Commission Trust Fund.....	-7	-7
<p>Section 105 of P.L. 106-31 (1999 Emergency Supplemental Appropriations Act) allowed for a permanent annual appropriation of interest from the Denali Trust Fund. CBO scores that permanent appropriation to the Agriculture and Rural Development Appropriations Subcommittee because the legislative language making the appropriation was enacted in the Agriculture title of that bill. OMB instead scores the permanent appropriation to the Energy and Water Appropriations Subcommittee, which is the subcommittee of jurisdiction for the Denali Commission. This accounts for the difference in both budget authority and outlays. Both OMB and CBO score section 735 of the Act as a -\$3 million reduction in the permanent discretionary appropriation to the Denali Commission Trust Fund, which is estimated to be \$7 million under current law.</p>		

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	FY 2015 Enacted	
	BA	Outlays
<b>Multi-Agency:</b>		
CBO Rounding Plug.....	+2	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Agriculture:</b>		
Rural Utilities Service:		
Distance Learning, Telemedicine, and Broadband Program.....	---	-190
OMB has lower estimates of outlays from prior-year authority (-\$190 million) than CBO.		
National Institute of Food and Agriculture:		
Research and Education Activities.....	---	+199
OMB has a higher estimate of outlays from prior-year authority (+\$199 million) than CBO.		
Rural Utilities Service:		
Rural Water and Waste Disposal Program Account.....	---	+96
OMB has lower estimates of outlays from new authority (-\$3 million) and higher estimates of outlays from prior-year authority (+\$99 million) than CBO.		
Rural Housing Service:		
Rental Assistance Program.....	---	-215
OMB has lower estimates of outlays from both new authority (-\$152 million) and from prior-year authority (-\$63 million) than CBO.		
Foreign Agriculture Service:		
Food for Peace Title II Grants.....	---	-309
OMB has lower estimates of outlays from both new authority (-\$22 million) and from prior-year authority (-\$287 million) than CBO.		
Salaries and Expenses.....	---	+69
OMB has higher estimates of outlays from new authority (+\$109 million) and lower estimates of outlays from prior-year authority (-\$40 million) than CBO.		
Food and Nutrition Service:		
Special Supplemental Nutrition Program for Women, Infants, and Children.....	---	+167
OMB has lower estimates of outlays from new authority (-\$37 million) and higher estimates of outlays from prior-year authority (+\$204 million) than CBO.		

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	FY 2015 Enacted	
	BA	Outlays
<b>Department of Health and Human Services:</b>		
Food and Drug Administration:		
Salaries and Expenses.....	---	+383
OMB has higher estimates of outlays from both new authority (+\$97 million) and from prior-year authority (+\$286 million) than CBO.		
Other technical estimating differences.....	---	-137
<b>TOTAL DIFFERENCES.....</b>	<b>-108</b>	<b>+324</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>21,251</b>	<b>21,931</b>
<i>Non-Defense Category - Emergency Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS <sup>1</sup> .....	25	7
NO DIFFERENCES		
OMB ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS.....	25	7
<i>Non-Defense Category - Disaster Relief Cap Adjustment</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - DISASTER RELIEF CAP ADJUSTMENT <sup>1</sup> .....	91	40
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Agriculture:</b>		
Farm Service Agency:		
Emergency Forest Restoration Program .....	---	+1
OMB has higher estimates of outlays from new authority (+\$1 million) than CBO.		
Emergency Conservation Program .....	---	-3
OMB has lower estimates of outlays from new authority (-\$3 million) than CBO.		
Natural Resources Conservation Service:		
Watershed and Flood Prevention Operations.....	---	-4
OMB has lower estimates of outlays from new authority (-\$4 million) than CBO.		
<b>TOTAL DIFFERENCES.....</b>	<b>---</b>	<b>-6</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - DISASTER RELIEF CAP ADJUSTMENT.....</b>	<b>91</b>	<b>34</b>



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2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, AGRICULTURE AND RURAL DEVELOPMENT APPROPRIATIONS<sup>1</sup></b> .....	<b>20,691</b>	<b>21,610</b>
<i>CBO Defense Category Subtotal</i> .....	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs)</i> .....	20,575	21,563
<i>CBO Emergency Discretionary Appropriations Subtotal</i> .....	25	7
<i>CBO Disaster Relief Cap Adjustment Subtotal</i> .....	91	40
<b>TOTAL DIFFERENCES</b> .....	<b>-150</b>	<b>-22</b>
<i>Defense Category Differences</i> .....	---	---
<i>Non-Defense Category Differences (including CHIMPs)</i> .....	-150	-16
<i>Emergency Discretionary Appropriations Subtotal</i> .....	---	---
<i>Disaster Relief Cap Adjustment Subtotal</i> .....	---	-6
<b>OMB TOTAL, AGRICULTURE AND RURAL DEVELOPMENT APPROPRIATIONS</b> .....	<b>20,541</b>	<b>21,588</b>
<i>OMB Defense Category Subtotal</i> .....	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs)</i> .....	20,425	21,547
<i>OMB Emergency Discretionary Appropriations Subtotal</i> .....	25	7
<i>OMB Disaster Relief Cap Adjustment Subtotal</i> .....	91	34

<sup>1</sup> CBO data received by OMB on December 10, 2014.

**Table 2.**  
**CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-235**  
**Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category - Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>5,052</b>	<b>5,029</b>
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of Justice:</b>		
Federal Bureau of Investigation:		
Salaries and Expenses.....	---	+874
OMB has higher estimates of outlays from both new (+\$66 million) and prior-year authority (+\$808 million) than CBO.		
Other technical outlay estimating differences.....	---	-10
<b>Total, Defense Base Differences</b> .....	---	<b>+864</b>
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS</b> .....	<b>5,052</b>	<b>5,893</b>
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>-10,890</b>	<b>-8</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Justice:</b>		
Office of Justice Programs:		
Crime Victims Fund.....	+823	-5,394
CBO scoring of the 2015 obligation limitation assumes that the amounts sequestered in 2014 become available for expenditure in 2015, increasing the unobligated balance in the Fund in 2015, and thus increasing the savings resulting from the obligation limitation by \$823 million. OMB instead instructed agencies not to assume for purposes of the baseline that amounts sequestered in 2014 become available for expenditure in 2015 because OMB has yet to make those legal determinations. This is similar to OMB's treatment of the 2013 sequestered funds in the 2014 Budget and explains the entire difference in budget authority. In addition, OMB has a higher estimate of outlay savings from new authority (-\$5,394 million) for this CHIMP than CBO.		

**Table 2.**  
**CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-235**  
**Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Office of Personnel Management:</b>		
Employees and Retired Employees Health Benefits Funds.....	+57	+57
<p>The U.S. Patent and Trademark Office (USPTO) Salaries and Expenses account includes a provision that would transfer to OPM the accruing indirect personnel costs associated with post retirement health insurance, life insurance, and retirement benefits to USPTO employees. CBO scores savings because the provision changes how the payments for the mandatory benefit program occur relative to current law. OMB does not score a budget authority impact because the current law payments of accruals for retirement benefits are intrabudgetary receipts and there is no change in the level of benefits paid. Moreover, OMB's understanding has always been that there is agreement among the scorekeepers that these sorts of accrual costs do not get scored.</p>		
<b>Department of Treasury:</b>		
Employer Share, Employee Retirement (excluding FOASDI).....	+5	+5
<i>See OPM, Employees and Retired Employees Health Benefits Funds Account above.</i>		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of Justice:</b>		
U.S. Marshals Service:		
Assets Forfeiture Fund.....	---	+148
<p>CBO assumes no outlay savings in 2015 from the -\$193 million temporary cancellation of budget authority, while OMB's baseline assumes the full amount would have been spent in 2015 and therefore, OMB scores -\$193 million in outlay savings in 2015. In addition, OMB has a higher estimate of new outlays in 2015 (+\$935 million) from the provision allowing the expenditure of \$1.1 billion from this account on Federal Prisoner Detention than CBO (+\$594 million).</p>		
Other technical outlay estimating differences.....	---	-1
<b>TOTAL DIFFERENCES.....</b>	<b>+885</b>	<b>-5,185</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....</b>	<b>-10,005</b>	<b>-5,193</b>

**Table 2.**  
**CBO Estimates Compared to OMB Estimates for Division B of P.L. 113-235**  
**Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays

*Non-Defense Category - Base Discretionary Appropriations*

<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>55,941</b>	<b>56,078</b>
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**Scorekeeping Differences:**

**Department of Justice:**

General Administration:

Salaries and Expenses, Anti-Trust Division.....	-4	-4
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OMB has a higher estimate of Hart-Scott-Rodino fees (-\$105 million) than CBO (-\$100 million), leading to a -\$5 million difference in budget authority and outlays from new authority. In addition, there is a +\$1 million difference in both budget authority and outlays from new authority due to rounding.

Fees for Bankruptcy Oversight, U.S. Trustees System.....	+80	+81
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OMB has a lower estimate of receipts (-\$200 million) than CBO (-\$280 million). Bankruptcy fees are paid primarily by those who use the bankruptcy system and are therefore subject to the volatility in the number of bankruptcy filings. Generally, bankruptcy filing fee collections and chapter 11 quarterly fee collections have been declining since 2010 as the economy has improved, although they were still estimated at the time the Budget was being prepared to increase between 2013 and 2014. For 2015, OMB assumes a return to the decline in fee collections from the 2013 actual collection level, whereas CBO assumes a slight increase from the 2014 estimate. OMB also has a higher estimate of outlays from new authority (+\$91 million, including collections) but lower estimates of outlays from prior-year authority (-\$10 million) than CBO.

**Technical Outlay Estimating Differences:**

**Department of Commerce:**

Patent and Trademark Office:

Salaries and Expenses.....	---	-80
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OMB has lower estimates of outlays from both new (-\$70 million) and prior-year authority (-\$10 million) than CBO.

National Telecommunications and Information Administration:

Broadband Technology Opportunities Program, Recovery Act.....	---	+122
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OMB has higher estimates of outlays from prior-year authority (+\$122 million) provided under the Recovery Act than CBO.

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**Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Department of Justice:</b>		
Legal Activities and U.S. Marshals:		
Salaries and Expenses, General Legal Activities.....	---	+62
OMB has lower estimates of outlays from new authority (-\$129 million) but higher estimates of outlays from prior-year authority (+\$191 million) than CBO.		
Salaries and Expenses, United States Attorneys.....	---	+66
OMB has lower estimates of outlays from new authority (-\$136 million) but higher estimates of outlays from prior-year authority (+\$202 million) than CBO.		
Salaries and Expenses, United States Marshals Service.....	---	+39
OMB has lower estimates of outlays from new authority (-\$4 million) but higher estimates of outlays from prior-year authority (+\$43 million) than CBO.		
Federal Prisoner Detention.....	---	+111
OMB has lower estimates of outlays from new authority (-\$27 million) but higher estimates of outlays from prior-year authority (+\$138 million) than CBO.		
Federal Bureau of Investigation:		
Salaries and Expenses.....	---	+44
OMB has higher estimates of outlays from new authority (+\$45 million) but lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
Construction.....	---	+122
OMB has higher estimates of outlays from prior-year authority (+\$122 million) than CBO.		
Drug Enforcement Agency:		
Salaries and Expenses.....	---	-98
OMB has lower estimates of outlays from both new (-\$96 million) and prior-year authority (-\$2 million) than CBO.		
Office of Justice Programs:		
State and Local Law Enforcement Assistance.....	---	-256
OMB has lower estimates of outlays from both new (-\$49 million) and prior-year authority (-\$207 million) than CBO.		
Community Oriented Policing Services.....	---	-168
OMB has lower estimates of outlays from both new (-\$52 million) and prior-year authority (-\$116 million) than CBO.		
Violence Against Women Prevention and Prosecution Programs.....	---	+42
OMB has lower estimates of outlays from new authority (-\$12 million) but higher estimates of outlays from prior-year authority (+\$54 million) than CBO.		

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	FY 2015 Enacted	
	BA	Outlays
<b>National Aeronautics and Space Administration:</b>		
Agency-wide - all accounts.....	---	+566
For all NASA accounts, OMB has generally lower net estimates of outlays from new authority (-\$121 million) but higher estimates of outlays from prior-year authority (+\$687 million) than CBO.		
<b>National Science Foundation:</b>		
Research and Related Activities.....	---	+648
OMB has higher estimates of outlays from both new (+\$117 million) and prior-year authority (+\$531 million) than CBO.		
Education and Human Resources.....	---	+131
OMB has higher estimates of outlays from both new (+\$18 million) and prior-year authority (+\$113 million) than CBO.		
Major Research Equipment and Facilities Construction.....	---	+62
OMB has lower estimates of outlays from new authority (-\$18 million) but higher estimates of outlays from prior-year authority (+\$80 million) than CBO.		
Other technical outlay estimating differences.....	---	+99
<b>Total, Non-Defense Base Differences.....</b>	<b>+76</b>	<b>+1,589</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>56,017</b>	<b>57,667</b>
<b>SUMMARY</b>		
<b>CBO TOTAL, COMMERCE, JUSTICE, SCIENCE APPROPRIATIONS<sup>1</sup>.....</b>	<b>50,103</b>	<b>61,099</b>
<i>CBO Defense Category Subtotal.....</i>	<i>5,052</i>	<i>5,029</i>
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>45,051</i>	<i>56,070</i>
<b>TOTAL DIFFERENCES.....</b>	<b>+961</b>	<b>-2,732</b>
<i>Defense Category Differences Subtotal.....</i>	<i>---</i>	<i>+864</i>
<i>Non-Defense Category Differences Subtotal (including CHIMPs).....</i>	<i>+961</i>	<i>-3,596</i>
<b>OMB TOTAL, COMMERCE, JUSTICE, SCIENCE APPROPRIATIONS.....</b>	<b>51,064</b>	<b>58,367</b>
<i>OMB Defense Category Subtotal.....</i>	<i>5,052</i>	<i>5,893</i>
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>46,012</i>	<i>52,474</i>

<sup>1</sup> CBO data was received by OMB on December 10, 2014.

**Table 3.**  
**CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-235**  
**Department of Defense Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category - Base Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS <sup>1</sup></b> .....	<b>490,002</b>	<b>520,089</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Defense--Military Programs:</b>		
Operation and Maintenance:		
Operation and Maintenance, Defense-wide.....	+30	+28
<p>CBO scores a \$30 million transfer to the Department of State, International Assistance Program - Global Security Contingency Fund pursuant to Section 8071, which provides the authority to transfer up to \$200 million. OMB does not score this permissive transfer because a transfer will only occur if the Department of State and the Department of Defense need to react quickly to a significant international security event. In any given year, the likelihood of a significant international security event occurring is unclear and there is not enough historical reference for estimating the transfer total, since this is only the third year that such an authority has been available. In addition, OMB has higher estimates of outlays from both new (+\$8 million) and prior-year authority (+\$20 million) than CBO.</p>		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Operation and Maintenance:</b>		
Operation and Maintenance, Army.....	---	+3,325
<p>OMB has lower estimates of outlays from new authority (-\$2,570 million) and higher estimates of outlays from prior-year authority (+\$5,895 million) than CBO.</p>		
Operation and Maintenance, Navy.....	---	-1,092
<p>OMB has lower estimates of outlays from both new (-\$819 million) and prior-year authority (-\$273 million) than CBO.</p>		
Operation and Maintenance, Marine Corps.....	---	+427
<p>OMB has lower estimates of outlays from new authority (-\$543 million) and higher estimates of outlays from prior-year authority (+\$970 million) than CBO.</p>		
Operation and Maintenance, Air National Guard.....	---	+315
<p>OMB has higher estimates of outlays from both new (+\$129 million) and prior-year authority (+\$186 million) than CBO.</p>		
Afghanistan Infrastructure Fund.....	---	+475
<p>OMB has higher estimates of outlays from prior year authority (+\$475 million) than CBO.</p>		

**Table 3.**  
**CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-235**  
**Department of Defense Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
Defense Health Program.....	---	+816
OMB has higher estimates of outlays from both new (+\$27 million) and prior-year authority (+\$789 million) than CBO.		
<b>Procurement:</b>		
Aircraft Procurement, Army.....	---	-696
OMB has lower estimates of outlays from both new (-\$53 million) and prior-year authority (-\$643 million) than CBO.		
Other Procurement, Army.....	---	-909
OMB has lower estimates of outlays from both new (-\$206 million) and prior-year authority (-\$703 million) than CBO.		
Aircraft Procurement, Navy.....	---	-2,384
OMB has lower estimates of outlays from both new (-\$19 million) and prior-year authority (-\$2,365 million) than CBO.		
Shipbuilding and Conversion, Navy.....	---	-3,350
OMB has lower estimates of outlays from both new (-\$1,039 million) and prior-year authority (-\$2,311 million) than CBO.		
Aircraft Procurement, Air Force.....	---	-2,169
OMB has lower estimates of outlays from both new (-\$6 million) and prior-year authority (-\$2,163 million) than CBO.		
Aircraft Procurement, Air Force.....	---	+548
OMB has higher estimates of outlays from both new (+\$5 million) and prior-year authority (+\$543 million) than CBO.		
Other Procurement, Air Force.....	---	+405
OMB has lower estimates of outlays from new authority (-\$252 million) and higher estimates of outlays from prior-year authority (+\$657 million) than CBO.		
Weapons Procurement, Navy.....	---	+337
OMB has lower estimates of outlays from new authority (-\$77 million) and higher estimates of outlays from prior-year authority (+\$414 million) than CBO.		
<b>Research, Development, Test, and Evaluation:</b>		
Research, Development, Test and Evaluation, Air Force.....	---	+565
OMB has lower estimates of outlays from new authority (-\$1,188 million) and higher estimates of outlays from prior-year authority (+\$1,753 million) than CBO.		
Research, Development, Test and Evaluation, Defense-wide.....	---	+398
OMB has lower estimates of outlays from new authority (-\$383 million) and higher estimates of outlays from prior-year authority (+\$781 million) than CBO.		



**Table 3.**  
**CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-235**  
**Department of Defense Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Revolving and Management Funds:</b>		
Working Capital Fund, Army.....	---	+542
OMB has lower estimates of outlays from new authority (-\$7,524 million) and higher estimates of outlays from prior-year authority (+\$8,066 million) than CBO.		
Working Capital Fund, Navy.....	---	+323
OMB has lower estimates of outlays from new authority (-\$9,771 million) and higher estimates of outlays from prior-year authority (+\$10,094 million) than CBO.		
Working Capital Fund, Defense Commissary Agency.....	---	-648
OMB has lower estimates of outlays from new authority (-\$2,359 million) and higher estimates of outlays from prior-year authority (+\$1,711 million) than CBO.		
<b>Other technical outlay estimating differences.....</b>	---	+890
<b>TOTAL DIFFERENCES.....</b>	<b>+30</b>	<b>-1,854</b>
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>490,032</b>	<b>518,235</b>
<i>Defense Category-Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS<sup>1</sup>.....</b>	<b>64,000</b>	<b>30,476</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Defense--Military Programs:</b>		
CBO Rounding Plug.....	+4	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of Defense--Military Programs:</b>		
<b>Operation and Maintenance:</b>		
Operation and Maintenance, Army.....	---	+1,816
OMB has higher estimates of outlays from new authority (+\$1,816 million) than CBO.		
Operation and Maintenance, Navy.....	---	+2,074
OMB has higher estimates of outlays from new authority (+\$2,074 million) than CBO.		
Operation and Maintenance, Air Force.....	---	+2,424
OMB has higher estimates of outlays from new authority (+\$2,424 million) than CBO.		
Operation and Maintenance, Defense-wide.....	---	+901
OMB has higher estimates of outlays from new authority (+\$901 million) than CBO.		

**Table 3.**  
**CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-235**  
**Department of Defense Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
Afghanistan Security Forces.....	---	-762
OMB has lower estimates of outlays from new authority (-\$762 million) than CBO.		
Iraq Train and Equip.....	---	+987
OMB has higher estimates of outlays from new authority (+\$987 million) than CBO.		
Counterterrorism Partnerships Fund.....	---	+600
OMB has higher estimates of outlays from new authority (+\$600 million) than CBO.		
<b>Procurement:</b>		
Other Procurement, Air Force.....	---	+325
OMB has higher estimates of outlays from new authority (+\$325 million) than CBO.		
<b>Other technical outlay estimating differences.....</b>	---	-76
<b>TOTAL DIFFERENCES.....</b>	<b>+4</b>	<b>+8,289</b>
<b>OMB ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS.....</b>	<b>64,004</b>	<b>38,765</b>
<i>Defense Category - Emergency Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS<sup>1</sup>.....</b>	<b>112</b>	<b>44</b>
<b>Technical Outlay Estimating Differences:</b>		
<b>Research and Development:</b>		
Research, development, test, evaluation, Defense-wide.....	---	-2
OMB has lower estimates of outlays from new authority (-\$2 million) than CBO.		
<b>OMB ESTIMATE, DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS.....</b>	<b>112</b>	<b>42</b>

**Table 3.**  
**CBO Estimates Compared to OMB Estimates for Division C of P.L. 113-235**  
**Department of Defense Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category-Base Appropriations</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>192</b>	<b>182</b>
<b>Scorekeeping Differences:</b>		
<b>Department of State:</b>		
Operation and Maintenance:		
Global Security Contingency Fund.....	-30	-22
<p>CBO scores a \$30 million transfer to the Department of State, International Assistance Program - Global Security Contingency Fund pursuant to Section 8071, which provides the authority to transfer up to \$200 million. OMB does not score this permissive transfer because a transfer will only occur if the Department of State and the Department of Defense need to react quickly to a significant international security event. In any given year, the likelihood of a significant international security event occurring is unclear and there is not enough historical reference for estimating the transfer total, since this is only the third year that such an authority has been available. In addition, OMB has lower estimates of outlays from both new (-\$2 million) and prior-year authority (-\$20 million) than CBO.</p>		
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS</b> .....	<b>162</b>	<b>160</b>
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, DEFENSE APPROPRIATIONS<sup>1</sup></b> .....	<b>554,306</b>	<b>550,791</b>
<i>CBO Defense Category Subtotal</i> .....	<i>490,002</i>	<i>520,089</i>
<i>CBO Defense Category OCO/GWOT Subtotal</i> .....	<i>64,000</i>	<i>30,476</i>
<i>CBO Defense Category Emergency Subtotal</i> .....	<i>112</i>	<i>44</i>
<i>CBO Non-Defense Category Subtotal</i> .....	<i>192</i>	<i>182</i>
<b>TOTAL DIFFERENCES</b> .....	<b>+4</b>	<b>+6,411</b>
<i>Defense Category Differences</i> .....	<i>+30</i>	<i>-1,854</i>
<i>Defense Category OCO/GWOT Differences</i> .....	<i>+4</i>	<i>+8,289</i>
<i>Defense Category Emergency Differences</i> .....	<i>---</i>	<i>-2</i>
<i>Non-Defense Category Differences</i> .....	<i>-30</i>	<i>-22</i>
<b>OMB TOTAL, DEFENSE APPROPRIATIONS</b> .....	<b>554,310</b>	<b>557,202</b>
<i>OMB Defense Category Subtotal</i> .....	<i>490,032</i>	<i>518,235</i>
<i>OMB Defense Category OCO/GWOT Subtotal</i> .....	<i>64,004</i>	<i>38,765</i>
<i>OMB Defense Category Emergency Subtotal</i> .....	<i>112</i>	<i>42</i>
<i>OMB Non-Defense Category Subtotal</i> .....	<i>162</i>	<i>160</i>

<sup>1</sup> CBO data received on December 10, 2014.

**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category-Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS<sup>1</sup></b> .....	<b>17,844</b>	<b>17,845</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+2	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of Energy:</b>		
National Nuclear Security Administration:		
Naval Reactors.....	---	+60
OMB has higher estimates of outlays from prior-year authority (+\$60 million) than CBO.		
Defense Nuclear Nonproliferation.....	---	+231
OMB has higher estimates of outlays from prior-year authority (+\$231 million) than CBO.		
Weapons Activities.....	---	+890
OMB has lower estimates of outlays from new authority (-\$850 million) but higher estimates of outlays from prior-year authority (+\$1,740 million) than CBO.		
Environmental and Other Defense Activities:		
Defense Environmental Cleanup.....	---	+67
OMB has higher estimates of outlays from new authority (+\$111 million) but lower estimates of outlays from prior-year authority (-\$44 million) than CBO.		
Other Defense Activities.....	---	+103
OMB has lower estimates of outlays from new authority (-\$14 million) and higher estimates of outlays from prior-year authority (+\$117 million) than CBO.		
Other technical outlay estimating differences.....	---	+2
<b>TOTAL DIFFERENCES</b> .....	<b>+2</b>	<b>+1,353</b>
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS</b> .....	<b>17,846</b>	<b>19,198</b>

**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS<sup>1</sup></b> .....	---	---
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Energy:</b>		
Falcon and Amistad Operating and Maintenance Fund Receipts.....	-1	-1
<p>Both CBO and OMB score a \$1 million cost for a provision providing authority in 2015 (up to \$802,000 in funds) for customer advances to fund hydroelectric facilities at the Falcon and Amistad Dams for use by the International Water and Boundary Commission. However, CBO assumes receipts for such advances won't be recouped in 2015 and that the recoupment is too small in any subsequent year to be visible in their scoring, whereas OMB believes that the \$1 million cost of the customer advances will be entirely recovered in 2015. This disparity in the estimated timing of receipt collections is what leads to the entire difference in budget authority and associated outlays from new authority.</p>		
Other technical outlay estimating differences.....	---	+1
<b>TOTAL DIFFERENCES</b> .....	-1	---
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS</b> .....	-1	---
<b><i>Non-Defense Category-Base Discretionary Appropriations</i></b>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	16,358	20,216
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Energy:</b>		
Falcon and Amistad Operating and Maintenance Fund Receipts.....	-1	-1
<p>The -\$1 million difference in the estimate of offsetting collections that are credited to this account as discretionary for the sole purpose of funding the annual expenses of the hydroelectric facilities of the Falcon and Amistad Dams in 2015 is due to rounding. OMB rounds the estimated -\$4.49 million in fee collections to \$5 million since spending net of the \$4.727 million appropriation is estimated to total only \$228,000, whereas CBO assumes only \$4 million in collections net against the appropriation. This accounts for the difference in both the budget authority and associated outlays from new authority.</p>		

**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
Fees and Recoveries, Federal Energy Regulatory Commission.....	-23	-23
<p>In the Budget, the estimate of receipts in excess of spending is zero, therefore, there was no scoring difference between OMB and CBO. However, the enacted language limits the spending to \$23 million below the estimated receipts, which results in a -\$23 million difference for both budget authority and associated outlays from new authority. CBO did not score this, but if they had, the same difference still would have resulted because CBO scores any excess receipts for FERC as mandatory, while OMB scores the excess as discretionary.</p>		
Energy Programs:		
Title 17 Innovative Technology Loan Program.....	-10	+66
<p>OMB estimates this account will collect \$35 million in fees paid by borrowers in 2015, which would partially offset the cost of the \$42 million request for administrative spending for a net \$7 million score. CBO estimates only \$25 million in collections in 2015 and therefore scores this account at a net \$17 million cost resulting in the difference of -\$10 million in both budget authority and the associated outlays from new authority. In addition, OMB has higher estimates of outlays from both new (+\$10 million, including collections) and prior-year authority (+\$56 million) than CBO.</p>		
Title 17 Innovative Technology Negative Subsidy Receipts.....	-1	-1
<p>CBO estimates -\$40 million in negative subsidy receipts in its baseline for 2015 for two signed agreements for Vogtle loan guarantees while OMB estimates -\$41 million. This accounts for the difference in both the budget authority and associated outlays from new authority in 2015. Between 2014 and 2019, CBO and OMB have a difference of only \$17 million in total assumed baseline negative subsidy receipts attributable to the two agreements (with CBO estimating \$242 million in negative subsidy receipts during that time period, whereas OMB estimates \$259 million).</p>		
Power Marketing Administration:		
Construction, Rehabilitation, Operation and Maintenance, Western Area Power Admin. ....	-2	+17
<p>OMB has a higher estimate of offsetting collections that are credited to this account as discretionary for the sole purpose of funding the annual expenses of the Western Area Power Administration in 2015 (\$211 million) than CBO (\$208 million). Although CBO believes that \$211 million in fees will eventually be collected (they assume an additional \$3 million in collections in 2016), they do not believe that all of the fees for annual expenses will be collected in the budget year, resulting in a -\$3 million budget authority difference. In addition, Sec. 309(14) of the Act rescinds \$1.6 million of unobligated balances. CBO rounds both the rescission and the appropriation independently and then determines a final appropriation, while OMB subtracts the rescission from the appropriated amount in thousands and then rounds to the final appropriation. This results in a +\$1 million rounding difference. In addition, OMB has higher estimates of outlays from new authority (+\$83 million, including collections) but lower estimates of outlays from prior-year authority (-\$66 million) than CBO.</p>		

**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
Operation and Maintenance, Southwestern Power Administration.....	-1	+23
<p>OMB has a higher estimate of offsetting collections that are credited to this account as discretionary for the sole purpose of funding the annual expenses of the Southwestern Area Power Administration in 2015 (\$35 million) than CBO (\$34 million). Although CBO believes that \$35 million in fees will eventually be collected (they assume an additional \$1 million in collections in 2016), they do not believe that all of the fees for annual expenses will be collected in the budget year. This accounts for the -\$1 million difference in budget authority. In addition, OMB has higher estimates of outlays from both new authority (+\$18 million, including collections) and outlays from prior-year authority (+\$5 million) than CBO.</p>		
<b>Department of the Interior:</b>		
Fish and Wildlife Service Resource Management.....	+5	+5
<p>Sec. 103 of the Act allows for the Secretary of the Army to transfer to this account from the Corps of Engineers Operation and Maintenance account up to \$5 million in funds to mitigate for fisheries lost due to Corps of Engineers' projects. The 2015 Budget also requested this transfer although the Budget used "such sums as necessary" language. OMB scores this permissive transfer while CBO does not. This accounts for the difference in both the budget authority and associated outlays from new authority.</p>		
<b>Corps of Engineers - Civil Works:</b>		
Operation and Maintenance.....	-5	+24
<p>Sec. 103 of the Act allows for the Secretary of the Army to transfer from this account to the Department of the Interior's Fish and Wildlife Service up to \$5 million in funds to mitigate for fisheries lost due to Corps of Engineers' projects. The 2015 Budget also requested this transfer although the Budget used "such sums as necessary" language. OMB scores this permissive transfer while CBO does not. This accounts for the difference in budget authority and associated outlays from new authority (-\$5 million). In addition, OMB has lower estimates of outlays from new authority (-\$428 million) but higher estimates of outlays from prior-year authority (+\$457 million) than CBO.</p>		
<b>Denali Commission:</b>		
Denali Commission Trust Fund.....	+7	+7
<p>Section 105 of P.L. 106-31 (1999 Emergency Supplemental Appropriations Act) allowed for a permanent annual appropriation of interest from the Denali Trust Fund. CBO scores that permanent appropriation to the Agriculture and Rural Development Appropriations Subcommittee because the legislative language making the appropriation was enacted in the Agriculture title of that bill. OMB instead scores the permanent appropriation to the Energy and Water Appropriations Subcommittee, which is the subcommittee of jurisdiction for the Denali Commission. This accounts for the difference in both budget authority and outlays.</p>		

**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Energy:</b>		
Energy Programs:		
Energy Efficiency and Renewable Energy .....	---	+126
OMB has lower estimates of outlays from new authority (-\$34 million) but higher estimates of outlays from prior-year authority (+\$160 million) than CBO.		
Uranium Enrichment Decontamination and Decommissioning Fund.....	---	+130
OMB has higher estimates of outlays from both new authority (+\$63 million) and from prior-year authority (+\$67 million) than CBO.		
Advance Technology Vehicles Manufacturing Loan Program Account .....	---	+979
OMB has higher estimates of outlays from prior-year authority (+\$979 million) than CBO.		
Fossil Energy Research and Development.....	---	+389
OMB has higher estimates of outlays from both new (+\$105 million) and prior-year authority (+\$284 million) than CBO.		
Advanced Research Projects Agency.....	---	+104
OMB has higher estimates of outlays from both new (+\$56 million) and prior-year authority (+\$48 million) than CBO.		
<b>Corps of Engineers - Civil Works:</b>		
Construction.....	---	+485
OMB has higher estimates of outlays from both new (+\$56 million) and prior-year authority (+\$429 million) than CBO.		
Flood Control and Coastal Emergencies.....	---	-147
OMB has higher estimates of outlays from new authority (+\$6 million) but lower estimates of outlays from prior-year authority (-\$153 million) than CBO.		
Other technical estimating differences.....	---	+43
<b>TOTAL DIFFERENCES.....</b>	<b>-30</b>	<b>+2,226</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>16,328</b>	<b>22,442</b>



**Table 4.**  
**CBO Estimates Compared to OMB Estimates for Division D of P.L. 113-235**  
**Energy and Water Development and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	2015 Enacted	
	BA	Outlays
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, ENERGY AND WATER APPROPRIATIONS<sup>1</sup></b> .....	<b>34,202</b>	<b>38,061</b>
<i>CBO Defense Category Subtotal</i> .....	17,844	17,845
<i>CBO Non-Defense Category Subtotal (includes CHIMPs)</i> .....	16,358	20,216
<b>TOTAL DIFFERENCES</b> .....	<b>-29</b>	<b>+3,579</b>
<i>Defense Category Differences</i> .....	+2	+1,353
<i>Non-Defense Category Differences</i> .....	-31	+2,226
<b>OMB TOTAL, ENERGY AND WATER APPROPRIATIONS</b> .....	<b>34,173</b>	<b>41,640</b>
<i>OMB Defense Category Subtotal</i> .....	17,846	19,198
<i>OMB Non-Defense Category Subtotal (includes CHIMPs)</i> .....	16,327	22,442

<sup>1</sup> CBO data was received by OMB on December 10, 2014.

**Table 5.**  
**CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-235**  
**Financial Services and General Government Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category - Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>30</b>	<b>28</b>
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
Other technical outlay estimating differences.....	---	+1
	-----	-----
<b>TOTAL DIFFERENCES</b> .....	<b>+1</b>	<b>+1</b>
	-----	-----
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS</b> .....	<b>31</b>	<b>29</b>
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>-829</b>	<b>-47</b>
<b>Department of the Treasury:</b>		
Treasury Forfeiture Fund.....	---	-385
OMB estimates that half of the authority proposed to be temporarily rescinded (-\$769 million) would have been spent, and thus scores the rescission with an associated outlay reduction of \$385 million. CBO assumes that because the rescission is temporary, there are no associated outlay reductions.		
Other technical outlay estimating differences.....	---	+3
	-----	-----
<b>TOTAL DIFFERENCES</b> .....	<b>---</b>	<b>-382</b>
	-----	-----
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs</b> .....	<b>-829</b>	<b>-429</b>

**Table 5.**  
**CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-235**  
**Financial Services and General Government Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<i>Non-Defense Category - Base Discretionary Appropriation</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>22,619</b>	<b>23,177</b>
<b>Scorekeeping Differences:</b>		
<b>Federal Trade Commission:</b>		
Salaries and Expenses.....	-5	+68
<p>OMB has higher estimates of collections of Hart-Scott-Rodino fees (-\$105 million) than CBO (-\$100 million) and a higher estimate of Do Not Call fees (-\$15 million) than CBO (-\$14 million), which leads to a difference of -\$6 million in budget authority and outlays from new authority. In addition, there is a +1 million difference in budget authority due to rounding. Overall outlay differences result because OMB has higher estimates of outlays from new authority (+\$59 million, including collections) and higher estimates of outlays from prior-year authority (+\$9 million) than CBO.</p>		
<b>General Services Administration</b>		
Federal Buildings Fund.....	+1	+509
<p>The +\$1 million budget authority difference is due to rounding. OMB rounds the account after aggregating each of the individual pieces, whereas CBO rounds each of the individual account pieces prior to aggregation. Overall outlay differences result because OMB has lower estimates of outlays from new authority (-\$1,749 million) and higher estimates of outlays from prior-year authority (+\$2,258 million) than CBO.</p>		
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of the Treasury:</b>		
Internal Revenue Service:		
Taxpayer Services.....	---	+78
<p>OMB has higher estimates of outlays from new authority (+\$140 million) and lower estimates of outlays from prior-year authority (-\$62 million) than CBO.</p>		
Departmental Operations:		
Community Development Financial Institutions Fund, Program Account.....	---	-69
<p>OMB has lower estimates of outlays from prior-year authority (-\$69 million) than CBO.</p>		
Other technical outlay estimating differences.....	---	+183
<b>TOTAL DIFFERENCES</b> .....	<b>-4</b>	<b>+769</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS</b> .....	<b>22,615</b>	<b>23,946</b>

**Table 5.**  
**CBO Estimates Compared to OMB Estimates for Division E of P.L. 113-235**  
**Financial Services and General Government Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS<sup>1</sup></b> .....	<b>21,820</b>	<b>23,158</b>
<i>CBO Defense Category Subtotal</i> .....	30	28
<i>CBO Non-Defense Category Subtotal (including CHIMPs)</i> .....	21,790	23,130
<b>TOTAL DIFFERENCES</b> .....	<b>-3</b>	<b>+388</b>
<i>Defense Category Differences</i> .....	+1	+1
<i>Non-Defense Category Differences (including CHIMPs)</i> .....	-4	+387
<b>OMB TOTAL, FINANCIAL SERVICES AND GENERAL GOVERNMENT APPROPRIATIONS</b> .....	<b>21,817</b>	<b>23,546</b>
<i>OMB Defense Category Subtotal</i> .....	31	29
<i>OMB Non-Defense Category Subtotal (including CHIMPs)</i> .....	21,786	23,517

<sup>1</sup> CBO data was received by OMB on December 10th.

**Table 6.**  
**CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-235**  
**Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>-32</b>	<b>-5</b>
<b>Department of the Interior:</b>		
Insular Affairs:		
Compact of Free Association.....	---	+1
OMB has a higher estimate of outlays from new (+\$1 million) authority than CBO.		
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs</b> .....	<b>-32</b>	<b>-4</b>
<b><i>Non-Defense Category-Base Discretionary Appropriations</i></b>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>30,448</b>	<b>32,313</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of the Interior:</b>		
Bureau of Land Management:		
Management of Lands and Resources.....	-7	+11
OMB's estimate of excess Mining Law fees is higher (-\$24 million) than CBO's estimate of collections (-\$17 million), which results in a -\$7 million difference in budget authority and outlays from new authority. Also, OMB has lower estimates of outlays from new authority (-\$10 million; including collections) and higher estimates of outlays from prior-year authority (+\$21 million) than CBO.		
Bureau of Ocean Energy Management:		
Ocean Energy Management.....	-1	-1
The -\$1 million budget authority difference of is due to rounding. OMB has lower estimates of outlays from new authority (-\$8 million) and higher estimates of outlays from prior-year authority (+\$7 million) than CBO.		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+1	---
CBO used this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with CSBA.		

**Table 6.**  
**CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-235**  
**Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays

**Technical Outlay Estimating Differences:**

**Department of Agriculture:**

Forest Service:

Capital Improvement and Maintenance.....	---	+34
OMB has lower estimates of outlays from new authority (-\$10 million) and higher estimates of outlays from prior-year authority (+\$44 million) than CBO.		
State and Private Forestry.....	---	+18
OMB has lower estimates of outlays from new authority (-\$44 million) and higher estimates of outlays from prior-year authority (+\$62 million) than CBO.		
National Forest System.....	---	+14
OMB has lower estimates of outlays from new authority (-\$13 million) and higher estimates of outlays from prior-year authority (+\$27 million) than CBO.		
Wildland Fire Management.....	---	+240
OMB has higher estimates of outlays from new authority (+\$328 million) and lower estimates of outlays from prior-year authority (-\$88 million) than CBO.		
Working Capital Fund .....	---	+14
OMB has lower estimates of outlays from new authority (-\$37 million) and higher estimates of outlays from prior-year authority (+\$51 million) than CBO.		

**Department of Health and Human Services:**

Indian Health Service:

Indian Health Services.....	---	-94
OMB has lower estimates of outlays from new authority (-\$126 million) and higher estimates of outlays from prior-year authority (+\$32 million) than CBO.		
Indian Health Facilities.....	---	-25
OMB has lower estimates of outlays from new authority (-\$138 million) and higher estimates of outlays from prior-year authority (+\$113 million) than CBO.		

**Department of the Interior:**

U.S. Geological Survey:

Surveys, Investigations, and Research.....	---	+35
OMB has lower estimates of outlays from new authority (-\$74 million) and higher estimates of outlays from prior-year authority (+\$109 million) than CBO.		

U.S. Fish and Wildlife:

Resource Management.....	---	+115
OMB has lower estimates of outlays from new authority (-\$14 million) and higher estimates of outlays from prior-year authority (+\$129 million) than CBO.		

**Table 6.**  
**CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-235**  
**Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
State Wildlife Grants.....	---	+17
OMB has higher estimates of outlays from both new (+\$7 million) and prior-year authority (+\$10 million) than CBO.		
<b>National Park Service:</b>		
Operation of the National Park System.....	---	+27
OMB has lower estimates of outlays from new authority (-\$121 million) and higher estimates of outlays from prior-year authority (+\$148 million) than CBO.		
Land Acquisition and State Assistance.....	---	+24
OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$29 million) than CBO.		
Historic Preservation Fund.....	---	+12
OMB has higher estimates of outlays from new authority (+\$15 million) and lower estimates of outlays from prior-year authority (-\$3 million) than CBO.		
<b>Departmental Offices:</b>		
Salaries and Expenses .....	---	-22
OMB has higher estimates of outlays from new authority (+\$7 million) and lower estimates of outlays from prior-year authority (-\$29 million) than CBO.		
<b>Department-Wide Programs:</b>		
Central Hazardous Materials Fund.....	---	+11
OMB has lower estimates of outlays from new authority (-\$2 million) and higher estimates of outlays from prior-year authority (+\$13 million) than CBO.		
Wildland Fire Management.....	---	+103
OMB has lower estimates of outlays from new authority (-\$125 million) and higher estimates of outlays from prior-year authority (+\$228 million) than CBO.		
Working Capital Fund.....	---	+75
OMB has lower estimates of outlays from new authority (-\$269 million) and higher estimates of outlays from prior-year authority (+\$344 million) than CBO.		
Interior Franchise Fund.....	---	+87
OMB has lower estimates of outlays from new authority (-\$90 million) and higher estimates of outlays from prior-year authority (+\$177 million) than CBO.		
<b>Environmental Protection Agency:</b>		
State and Tribal Assistance Grants.....	---	-1,054
OMB has lower estimates of outlays from both new (-\$80 million) and prior-year authority (-\$974 million) than CBO.		
Environmental Programs and Management.....	---	-89
OMB has lower estimates of outlays from new authority (-\$144 million) and higher estimates of outlays from prior-year authority (+\$55 million) than CBO.		

**Table 6.**  
**CBO Estimates Compared to OMB Estimates for Division F of P.L. 113-235**  
**Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Smithsonian Institution:</b>		
Facilities Capital.....	---	+13
OMB has higher estimates of outlays from both new (+\$2 million) and prior-year authority (+\$11 million) than CBO.		
<b>Other technical estimating differences.....</b>	---	+45
<b>TOTAL DIFFERENCES.....</b>	-7	-390
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>30,441</b>	<b>31,923</b>
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, INTERIOR, ENVIRONMENT APPROPRIATIONS<sup>1</sup>.....</b>	<b>30,416</b>	<b>32,308</b>
<i>CBO Defense Category Subtotal.....</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	30,416	32,308
<b>TOTAL DIFFERENCES.....</b>	<b>-7</b>	<b>-389</b>
<i>Defense Category Differences.....</i>	---	---
<i>Non-Defense Category Differences (including CHIMPs).....</i>	-7	-389
<b>OMB TOTAL, INTERIOR, ENVIRONMENT APPROPRIATIONS.....</b>	<b>30,409</b>	<b>31,919</b>
<i>OMB Defense Category Subtotal.....</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	30,409	31,919

<sup>1</sup>CBO data was received by OMB on December 10, 2014.



**Table 7.**

**CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235  
 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations  
 Act, 2015**  
 (in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays

**NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS**

***Non-Defense Category - Changes in Mandatory Programs (CHIMPs)***

<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS</b> <sup>1</sup> .....	<b>-6,303</b>	<b>20</b>
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**Scorekeeping Differences:**

**Department of Health and Human Services**

Administration for Children and Families:

Temporary Assistance for Needy Families, Contingency Fund.....	-14	-12
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The difference in budget authority and outlays in this account is due to a difference in OMB’s and CBO’s baseline treatment of the Contingency Fund for State Welfare Programs established under section 403(b) of the Social Security Act. The authorization for the Contingency Fund was set to expire at the end of 2014. OMB’s baseline extended the program at \$612 million, which is the budget authority level provided in 2014. CBO’s baseline extended the program at \$598 million, which was their estimate of outlays for the program in 2014. H.J. Res. 124 (Continuing Appropriations Resolution (CR), 2015) extended the Contingency Fund at a level of \$598 million. OMB scored this as a -\$14 million savings in 2015 relative to their baseline, whereas CBO scored it at zero. The scoring of the CR is subsumed into the scoring of this Act, which results in the -\$14 million difference in budget authority in this account. Both OMB and CBO score a +\$10 million cost in 2015 to section 228(b) of this Act, which extends the Contingency Fund at \$608 million, +\$10 million above the level provided in the CR. OMB also has lower estimates of outlays from new authority (-\$12 million) than CBO.

Children's Research and Technical Assistance.....	-15	-3
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The difference in budget authority and outlays in this account is due to a difference in OMB’s and CBO’s baseline treatment of the Welfare Research program funded under section 413(h)(1) of the Social Security Act. The authorization for this program was set to expire at the end of 2014. CBO did not extend this program in their baseline, whereas OMB’s baseline reflects this program as a part of the larger Temporary Assistance for Needy Families (TANF) program, which is extended in the baseline. Section 228(c) of this Act zeros out the separate appropriation for the Welfare Research program. OMB scores this as a -\$15 million savings in budget authority in 2015, while CBO scores no savings. OMB has lower estimates of outlays from new authority (-\$3 million) than CBO.

**Table 7.**

**CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235**

**Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations**

**Act, 2015**

(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays

**Technical Outlay Estimating Differences:**

**Department of Health and Human Services:**

Centers for Disease Control and Prevention:

CDC-wide Activities and Program Support..... --- +301  
 OMB has higher estimates of outlays from new authority (+\$301 million) than CBO.

Other technical outlay estimating differences..... --- -110

**Total Differences**..... -29 +176

**OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPS** ..... -6,332 196

*Non-Defense Category - Base Discretionary Appropriations*

**CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS**<sup>1</sup> ..... 163,066 168,129

**Scorekeeping Differences:**

**Department of Labor:**

Employment and Training Administration:

Unemployment Trust Fund Administration..... -20 +598  
 CBO scores \$20 million for the Average Weekly Insured Unemployment contingent appropriation in FY 2015, while OMB estimates that no contingent appropriation will be necessary. CBO's workload estimates, which trigger the contingency appropriation, are higher than OMB's estimates, resulting in the budget authority difference. OMB has higher estimates of outlays from new authority (+\$41 million) and lower estimates of outlays from prior-year authority (+\$557 million) than CBO.

Office of Federal Contract Compliance Programs:

Office of Federal Contract Compliance Programs, Salaries and Expenses..... -1 +1  
 OMB and CBO have a -\$1 million budget authority difference due to rounding. OMB also has higher estimates of outlays from prior-year authority (+\$1 million) than CBO.

**Department of Education:**

Office of Elementary and Secondary Education:

Education Improvement Programs ..... +1 +617  
 OMB and CBO have a +\$1 million budget authority difference due to rounding. OMB has higher estimates of outlays from new authority (+\$627 million) and lower estimates of outlays from prior-year authority (-\$10 million) than CBO.

**Table 7.**

**CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235**

**Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations**

**Act, 2015**

(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Social Security Administration (SSA):</b>		
State Supplemental Fees .....	-2	-2
<p>CBO has a lower estimate of collections from State Supplemental Fees (-\$122 million) than OMB (-\$124 million). OMB and CBO use different assumptions regarding the number of SSI beneficiaries that will receive a state supplement, and therefore, the amount of fees for administering the supplement that SSA will collect. CBO's assumption of the number of people anticipated to get state supplement payments each month is extrapolated from SSA's research office database, while OMB's assumption is based on SSA's actuarial data. Both OMB and CBO score \$171 million in spending based on the enacted appropriations language. This results in a net scoring difference of -\$2 million in both budget authority and associated outlays from new authority.</p>		
Research and Demonstrations.....	+76	+72
<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 +\$76 million. Also, OMB has higher estimates of outlays from both new (+\$30 million) and prior-year authority (+\$42 million) than CBO.</p>		
Federal Old-age and Survivors Insurance Trust Fund.....	+1	+151
<p>OMB assumes +\$1 million in fees collected pursuant to section 303(c) of the Social Security Protection Act. CBO assumes that less than \$1 million will be collected in fees. OMB has higher estimates of outlays from both new (+\$40 million) and prior-year authority (+\$111 million) than CBO.</p>		
<b>Railroad Retirement Board:</b>		
Rail Industry Pension Fund.....	-1	-1
<p>OMB and CBO have a -\$1 million budget authority and outlays from new authority difference due to rounding.</p>		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+4	---
<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 a reconciliation with the CSBA.</p>		
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Health and Human Services:</b>		
Health Resources and Services.....	---	+854
<p>OMB has higher estimates of outlays from new authority (+\$923 million) and lower estimates of outlays from prior-year authority (-\$69 million) than CBO.</p>		

**Table 7.**

**CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235**

**Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations**

**Act, 2015**

(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
National Institutes of Health.....	---	-590
OMB has higher estimates of outlays from new authority (+\$193 million) and lower estimates of outlays from prior-year authority (-\$783 million) than CBO.		
<b>Department of Labor:</b>		
State Unemployment Insurance and Employment Service Operations.....	---	+513
OMB has lower estimates of outlays from new authority (-\$948 million) and higher estimates of outlays from prior-year authority (+\$1,461 million) than CBO.		
<b>Department of Education:</b>		
Office of Elementary and Secondary Education:		
State Fiscal Stabilization Fund, Recovery Act.....	---	-1,073
OMB has lower estimates of outlays from prior-year authority (-\$1,073 million) than CBO.		
Office of Innovation and Improvement:		
Innovation and Instructional Teams.....	---	-268
OMB has lower estimates of outlays from both new (-\$68 million) and prior-year authority (-\$200 million) than CBO.		
Office of Special Education and Rehabilitative Services:		
Special Education.....	---	+159
OMB has higher estimates of outlays from new authority (+\$380 million) and lower estimates of outlays from prior-year authority (-\$221 million) than CBO.		
Office of Vocational and Adult Education:		
Career, Technical and Adult Education.....	---	-245
OMB has higher estimates of outlays from new authority (+\$1 million) and lower estimates of outlays from prior-year authority (-\$246 million) than CBO.		
Office of Federal Student Aid:		
Student Financial Assistance.....	---	-1,677
OMB has higher estimates of outlays from new authority (+\$944 million) and lower estimates of prior-year authority (-\$2,621 million) than CBO.		
Other technical outlay estimating differences.....	---	+104
<b>Total, Non-defense Base Differences.....</b>	<b>+58</b>	<b>-787</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS .....</b>	<b>163,124</b>	<b>167,342</b>

Table 7.

CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235

Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015

(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<i>Non-Defense Category-Emergency Appropriations</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS<sup>1</sup></b> .....	<b>2,742</b>	<b>933</b>
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Health and Human Services:</b>		
Departmental Management:		
Public Health and Social Services Emergency Fund.....	---	-216
OMB has lower estimates of outlays from prior-year authority (-\$216 million) than CBO.		
Other technical outlay estimating differences.....	---	+21
<b>Total, Non-defense Base Differences</b> .....	<b>---</b>	<b>-195</b>
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS</b> .....	<b>2,742</b>	<b>738</b>
<i>Non-Defense Category - Program Integrity Discretionary Appropriations</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - PROGRAM INTEGRITY APPROPRIATIONS<sup>1</sup></b> .....	<b>1,484</b>	<b>1,277</b>
<b>Technical Outlay Estimating Difference:</b>		
<b>Department of Health and Human Services:</b>		
Centers for Medicare and Medicaid Services:		
Healthcare Fraud and Abuse Control.....	---	+72
OMB has higher estimates of outlays from new authority (+\$72 million) than CBO.		
<b>Social Security Administration (SSA):</b>		
Centers for Medicare and Medicaid Services:		
Supplemental Social Income Program and Federal Disability Insurance Trust Fund.....	---	+135
In total, OMB has higher estimates of outlays from new authority (+\$135 million) than CBO for these accounts.		
<b>Total, Non-defense Program Integrity Differences</b> .....	<b>---</b>	<b>+207</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - PROGRAM INTEGRITY APPROPRIATIONS</b> .....	<b>1,484</b>	<b>1,484</b>

**Table 7.**

**CBO Estimates Compared to OMB Estimates for Division G of P.L. 113-235**

**Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations**

**Act, 2015**

(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS <sup>1</sup></b> .....	<b>160,989</b>	<b>170,359</b>
<i>CBO Defense Category Subtotal</i> .....	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs)</i> .....	156,763	168,149
<i>CBO Non-Defense Category Emergency Subtotal</i> .....	2,742	933
<i>CBO Non-Defense Category Program Integrity Subtotal</i> .....	1,484	1,277
<b>TOTAL DIFFERENCES</b> .....	<b>+29</b>	<b>-599</b>
<i>Defense Category Differences</i> .....	---	---
<i>Non-Defense Category Differences (including CHIMPs)</i> .....	+29	-611
<i>Non-Defense Category Emergency Differences</i> .....	---	-195
<i>Non-Defense Category Program Integrity Differences</i> .....	---	+207
<b>OMB TOTAL, LABOR, HHS, EDUCATION AND RELATED AGENCIES APPROPRIATIONS</b> .....	<b>161,018</b>	<b>169,760</b>
<i>OMB Defense Category Subtotal</i> .....	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs)</i> .....	156,792	167,538
<i>OMB Non-Defense Category Emergency Subtotal</i> .....	2,742	738
<i>OMB Non-Defense Category Program Integrity Subtotal</i> .....	1,484	1,484

<sup>1</sup> CBO data received by OMB on December 10, 2014.

**Table 8.**  
**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-235**  
**Legislative Branch Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs <sup>1</sup> .....	-1	-1
NO DIFFERENCES		
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	-1	-1
<hr/>		
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS <sup>1</sup> .....	4,301	4,236
<b><u>Scorekeeping Differences:</u></b>		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	-1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Committee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b><u>Technical Outlay Estimating Differences:</u></b>		
House of Representatives:		
Salaries and Expenses.....	---	+38
OMB has a higher estimate of outlays from new authority (+\$94 million) and a lower estimate of outlays from prior-year authority (-\$56 million) than CBO.		
Architect of the Capitol:		
Capitol Building.....	---	+11
OMB has a lower estimate of outlays from new authority (-\$2 million) but a higher estimate of outlays from prior-year authority (+\$13 million) than CBO.		
Senate Office Buildings.....	---	+18
OMB has higher estimates of outlays from both new (+\$11 million) and prior-year authority (+\$7 million) than CBO.		
House Historic Buildings Revitalization Trust Fund.....	---	+12
OMB has a lower estimate of outlays from new authority (-\$3 million) but a higher estimate of outlays from prior-year authority (+\$15 million) than CBO.		
Government Publishing Office:		
Congressional Printing and Binding.....	---	+10
OMB has a lower estimate of outlays from new authority (-\$15 million) but a higher estimate of outlays from prior-year authority (+\$25 million) than CBO.		

**Table 8.**  
**CBO Estimates Compared to OMB Estimates for Division H of P.L. 113-235**  
**Legislative Branch Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Other technical estimating differences .....</b>	---	-2
<b>TOTAL BASE DIFFERENCES.....</b>	<b>-1</b>	<b>+87</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY- BASE APPROPRIATIONS.....</b>	<b>4,300</b>	<b>4,323</b>
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS<sup>1</sup> .....</b>	<b>4,300</b>	<b>4,235</b>
<i>CBO Defense Category Subtotal.....</i>	---	---
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	4,300	4,235
<b>TOTAL DIFFERENCES.....</b>	<b>-1</b>	<b>+87</b>
<i>Defense Category Differences.....</i>	---	---
<i>Non-Defense Category Differences.....</i>	-1	+87
<b>OMB TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS.....</b>	<b>4,299</b>	<b>4,322</b>
<i>OMB Defense Category Subtotal.....</i>	---	---
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	4,299	4,322

<sup>1</sup> CBO data was received by OMB on December 10, 2014.



**Table 9.**  
**CBO Estimates Compared to OMB Estimates for Division I of P.L. 113-235**  
**Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category-Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS<sup>1</sup></b> .....	<b>6,558</b>	<b>11,287</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Defense:</b>		
<b>CBO Rounding Adjustment</b> .....	+1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the appropriations subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of Defense:</b>		
<b>Military Construction:</b>		
Military Construction, Defense-wide.....	---	-460
OMB has higher estimates of outlays from new authority (+\$20 million) but lower estimates of outlays from prior-year authority (-\$480 million) than CBO.		
Department of Defense Base Closure Account, 2005.....	---	-143
OMB has lower estimates of outlays from prior-year authority (-\$143 million) than CBO.		
Military Construction, Army.....	---	+1,131
OMB has higher estimates of outlays from both new (+\$566 million) and prior-year authority (+\$565 million) than CBO.		
Military Construction, Army National Guard.....	---	-138
OMB has higher estimates of outlays from new authority (+\$3 million) but lower estimates of outlays from prior-year authority (-\$141 million) than CBO.		
Other technical estimating differences.....	---	+80
<b>Total Defense Base Differences</b> .....	<b>+1</b>	<b>+470</b>
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE DISCRETIONARY APPROPRIATIONS</b> .....	<b>6,559</b>	<b>11,757</b>

**Table 9.**  
**CBO Estimates Compared to OMB Estimates for Division I of P.L. 113-235**  
**Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<i>Defense Category-Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS<sup>1</sup></b> .....	<b>221</b>	---
Military Construction (multiple accounts).....	---	+8
OMB has higher estimates of outlays from new authority (+8 million) for these accounts than CBO.		
<b>OMB ESTIMATE, DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS</b> .....	<b>221</b>	<b>8</b>
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category-Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>40</b>	<b>40</b>
<b>NO DIFFERENCES</b>		
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs</b> .....	<b>40</b>	<b>40</b>
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>65,210</b>	<b>65,100</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of Veterans Affairs:</b>		
Veterans Health Administration:		
Medical Facilities.....	+1	-156
The budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$258 million) but lower estimates of outlays from prior-year authority (-\$414 million) than CBO.		
Medical Support and Compliance.....	-1	-42
The budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$227 million) but lower estimates of outlays from prior-year authority (-\$269 million) than CBO.		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	-1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the appropriations subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		

**Table 9.**  
**CBO Estimates Compared to OMB Estimates for Division I of P.L. 113-235**  
**Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Veterans Affairs:</b>		
Veterans Health Administration:		
Medical Services (multiple accounts).....	---	-275
OMB has lower estimates of outlays from new authority (-\$459 million) but higher estimates of outlays from prior-year authority (+\$184 million) than CBO.		
Departmental Administration:		
Construction, Major Projects.....	---	-193
OMB has lower estimates of outlays from both new authority (-\$4 million) and from prior-year authority (-\$189 million) than CBO.		
Information Technology Systems.....	---	+403
OMB has lower estimates of outlays from new authority (-\$98 million) but higher estimates of outlays from prior-year authority (+\$501 million) than CBO.		
Other technical outlay estimating differences.....	---	+95
<b>Total Non-Defense Base Differences.....</b>	<b>-1</b>	<b>-168</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>65,209</b>	<b>64,932</b>
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS<sup>1</sup>.....</b>	<b>72,029</b>	<b>76,427</b>
<i>CBO Defense Category Subtotal.....</i>	<i>6,558</i>	<i>11,287</i>
<i>CBO Defense OCO/GWOT Subtotal.....</i>	<i>221</i>	<i>---</i>
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>65,250</i>	<i>65,140</i>
<b>TOTAL DIFFERENCES.....</b>	<b>---</b>	<b>+310</b>
<i>Defense Category Differences.....</i>	<i>+1</i>	<i>+470</i>
<i>OCO/GWOT Differences.....</i>	<i>---</i>	<i>+8</i>
<i>Non-Defense Category Differences (including CHIMPs).....</i>	<i>-1</i>	<i>-168</i>
<b>OMB TOTAL, MILITARY CONSTRUCTION AND VETERANS AFFAIRS APPROPRIATIONS.....</b>	<b>72,029</b>	<b>76,737</b>
<i>OMB Defense Category Subtotal.....</i>	<i>6,559</i>	<i>11,757</i>
<i>OMB Defense OCO/GWOT Subtotal.....</i>	<i>221</i>	<i>8</i>
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>65,249</i>	<i>64,972</i>

<sup>1</sup> CBO data was received by OMB on December 10, 2014.

**Table 10.**  
**CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-235**  
**Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs <sup>1</sup> .....	4	4
NO DIFFERENCES		
OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs.....	4	4
<hr/>		
<i>Non-Defense Category - Base Discretionary Appropriations</i>		
CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS <sup>1</sup> .....	40,003	44,145
<b><u>Scorekeeping Differences:</u></b>		
<b>Department of State:</b>		
Administration of Foreign Affairs:		
Diplomatic and Consular Programs.....	+1	+71
Section 6(D) under the Diplomatic and Consular Programs (DC&P) heading includes a permissive transfer of up to \$24 million from DC&P to the Conflict Stabilization Operations (CSO) account. OMB scores a transfer of \$22 million to CSO whereas CBO scores the full \$24 million transfer resulting in a difference in budget authority of +\$2 million. In addition, there is a -\$1 million difference in budget authority is due to rounding. Further, OMB has lower estimates of outlays from new authority (-\$2,369 million) and higher estimates of outlays from prior-year authority (+\$2,440 million) than CBO.		
Conflict Stabilization Operations.....	-2	-3
See the description in the Diplomatic and Consular Programs account above which explains the -\$2 million difference in budget authority. In addition, OMB has higher estimates of outlays from new authority (+\$8 million) and lower estimates of outlays from prior-year authority (-\$11 million) than CBO.		
Embassy Security, Construction, and Maintenance.....	-1	+527
The \$1 million difference in budget authority is due to rounding. In addition, OMB has lower estimates of outlays from new authority (-\$401 million) and higher estimates of outlays from prior-year authority (+\$928 million) than CBO.		

**Table 10.**  
**CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-235**  
**Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>International Assistance Programs:</b>		
International Security Assistance:		
Economic Support Fund.....	-30	+544
<p>Section 7060(c)(8) of this Act includes a mandated transfer of \$30 million from the Economic Support Fund to accounts under the "Multilateral Assistance, International Financial Institutions" heading. OMB's estimate assumes that \$13 million will be transferred to the Strategic Climate Fund and \$17 million will be transferred to the Clean Technology Fund. CBO did not score this mandated transfer which creates the \$30 million difference in budget authority in this account. In addition, OMB has lower estimates of outlays from new authority (-\$229 million) and higher estimates of outlays from prior-year authority (+\$773 million) than CBO.</p>		
Multilateral Assistance:		
Strategic Climate Fund.....	+13	+13
<p>The \$13 million difference in budget authority and outlays in this account is due to the different treatment of the \$30 million mandated transfer further explained under the Economic Support Fund.</p>		
Clean Technology Fund.....	+17	+17
<p>The \$17 million difference in budget authority and outlays in this account is due to the different treatment of the \$30 million mandated transfer further explained under the Economic Support Fund.</p>		
<b>Overseas Private Investment Corporation:</b>		
Overseas Private Investment Corporation (Multiple Accounts).....	+50	+44
<p>CBO scores -\$168 million in interest on Federal securities from reserve balances (an estimate that is inflated off of their 2014 assumptions) in this account held for potential claims, whereas OMB scores only -\$132 million. In addition to this +\$36 million difference, CBO and OMB also have a +\$14 million difference in net insurance operations. CBO scores -\$45 million in net insurance operations, including insurance collections, insurance claims, and working capital, whereas OMB scores only -\$31 million. In addition, OMB has higher estimates of outlays from both new (+\$22 million; including collections) and prior-year authority (+\$22 million) than CBO.</p>		

**Table 10.**  
**CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-235**  
**Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
<b>Independent International Agencies:</b>		
Export-Import Bank of the United States (Multiple Accounts).....	+64	+60
<p>CBO scores -\$1,219 million in negative subsidy receipts, whereas OMB scores only -\$1,155 million. CBO's estimate reflects the statutory expiration of Export-Import Bank's authorization in June 2015, which reduces CBO's estimate of the negative subsidy by \$81 million relative to CBO's estimate of the full-year subsidy for the 2015 Budget request and House and Senate bills. In contrast, OMB scores the Act for the full-year negative subsidy, consistent with its scoring of the 2015 Budget and the House and Senate bills. OMB acknowledges the part-year reauthorization, but OMB believes scoring the enacted bill with the full-year negative subsidy is consistent with past scoring of appropriations bills when the underlying authority is scheduled to expire, and that doing so maintains the current hybrid mandatory/discretionary interaction for this program whereby the Appropriators receive credit for the collections while the Authorizers are responsible for its authorization. OMB also believes its decision is consistent, although not directly analogous, with the standard baseline rule to assume extension of mandatory programs past their expiration. The difference in estimates of collections accounts for the \$64 million difference in budget authority and associated outlays from new authority. In addition, OMB has higher estimates of outlays from new authority (+\$65 million, including collections) and lower estimates of outlays from prior-year authority (-\$5 million) than CBO.</p>		
<b>Multi-Agency:</b>		
CBO Rounding Plug.....	+7	---
<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 a reconciliation with the CSBA.</p>		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of State:</b>		
Administration of Foreign Affairs:		
Working Capital Fund.....	---	+174
<p>OMB has lower estimates of outlays from new authority (-\$950 million) and higher estimates of outlays from prior-year authority (+\$1,124 million) than CBO.</p>		
Other State:		
International Narcotics Control and Law Enforcement.....	---	+545
<p>OMB has lower estimates of outlays from new authority (-\$158 million) and higher estimates of outlays from prior-year authority (+\$703 million) than CBO.</p>		
Global Health Programs.....	---	+1,242
<p>OMB has higher estimates of outlays from new authority (+\$1,265 million) and lower estimates of outlays from prior-year authority (-\$23 million) than CBO.</p>		

**Table 10.**  
**CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-235**  
**Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
International Security Assistance:		
Foreign Military Financing Program .....	---	+773
OMB has higher estimates of outlays from both new (+\$354 million) and prior-year authority (+\$419 million) than CBO.		
Nonproliferation, Antiterrorism, Demining, and Related Programs.....	---	+234
OMB has higher estimates of outlays from both new (+\$76 million) and prior-year authority (+\$158 million) than CBO.		
<b>Agency for International Development:</b>		
Development Assistance Program.....	---	+718
OMB has higher estimates of outlays from both new (+\$234 million) and prior-year authority (+\$484 million) than CBO.		
<b>Independent International Agencies:</b>		
Millennium Challenge Corporation.....	---	-370
OMB has higher estimates of outlays from new authority (+\$78 million) and lower estimates of outlays from prior-year authority (-\$448 million) than CBO.		
Other technical estimating differences.....	---	-66
<b>TOTAL DIFFERENCES</b> .....	<b>+119</b>	<b>+4,523</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS</b> .....	<b>40,122</b>	<b>48,668</b>
<b><i>Non-Defense Category - Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT) Appropriations</i></b>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS<sup>1</sup></b> .....	<b>9,258</b>	<b>2,233</b>
<b><u>Scorekeeping Differences:</u></b>		
<b>Multi-Agency:</b>		
CBO Rounding Plug.....	-1	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.		
<b><u>Technical Outlay Estimating Differences:</u></b>		
<b>Department of State:</b>		
International Security Assistance:		
Economic Support Fund.....	---	+319
OMB has higher estimates of outlays from new authority (+\$319 million) than CBO.		
Foreign Military Financing Program.....	---	+690
OMB has higher estimates of outlays from new authority (+\$690 million) than CBO.		

**Table 10.**  
**CBO Estimates Compared to OMB Estimates for Division J of P.L. 113-235**  
**Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA	Outlays
Peacekeeping Operations.....	---	+138
OMB has higher estimates of outlays from new authority (+\$138 million) than CBO.		
<b>Agency for International Development:</b>		
International Disaster Assistance.....	---	+248
OMB has higher estimates of outlays from new authority (+\$248 million) than CBO.		
Other technical estimating differences.....	---	+115
<b>TOTAL DIFFERENCES.....</b>	<b>-1</b>	<b>+1,510</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - OCO/GWOT APPROPRIATIONS.....</b>	<b>9,257</b>	<b>3,743</b>
<b><i>Non-Defense Category - Emergency Discretionary Appropriations</i></b>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS<sup>1</sup>.....</b>	<b>2,526</b>	<b>468</b>
<b>Scorekeeping Differences:</b>		
<b>Department of State:</b>		
International Security Assistance:		
Economic Support Fund.....	---	-26
OMB has lower estimates of outlays from new authority (-\$26 million) than CBO.		
Other technical estimating differences.....	---	-6
<b>TOTAL DIFFERENCES.....</b>	<b>---</b>	<b>-32</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - EMERGENCY APPROPRIATIONS.....</b>	<b>2,526</b>	<b>436</b>
<b><u>SUMMARY</u></b>		
<b>CBO TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS<sup>1</sup>.....</b>	<b>51,791</b>	<b>46,850</b>
<i>CBO Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>40,007</i>	<i>44,149</i>
<i>CBO Non-Defense OCO/GWOT Subtotal.....</i>	<i>9,258</i>	<i>2,233</i>
<i>CBO Non-Defense Emergency Discretionary Appropriations Subtotal.....</i>	<i>2,526</i>	<i>468</i>
<b>TOTAL DIFFERENCES.....</b>	<b>+118</b>	<b>+6,001</b>
<i>Non-Defense Category Differences (including CHIMPs).....</i>	<i>+119</i>	<i>+4,523</i>
<i>Non-Defense OCO/GWOT Differences.....</i>	<i>-1</i>	<i>+1,510</i>
<i>Non-Defense Emergency Discretionary Appropriations Differences.....</i>	<i>---</i>	<i>-32</i>
<b>OMB TOTAL, STATE AND FOREIGN OPERATIONS APPROPRIATIONS.....</b>	<b>51,909</b>	<b>52,851</b>
<i>OMB Non-Defense Category Subtotal (including CHIMPs).....</i>	<i>40,126</i>	<i>48,672</i>
<i>OMB Non-Defense OCO/GWOT Subtotal.....</i>	<i>9,257</i>	<i>3,743</i>
<i>OMB Non-Defense Emergency Discretionary Appropriations Subtotal.....</i>	<i>2,526</i>	<i>436</i>

<sup>1</sup> CBO data received by OMB on December 10, 2014.



**Table 11.**  
**CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-235**  
**Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA/Oblim.	Outlays
<b><u>DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Defense Category Base Appropriations</i>		
<b>CBO ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>186</b>	<b>277</b>
<b>Department of Transportation:</b>		
Maritime Administration:		
Maritime Security Program and Ready Reserve Force.....	---	-26
When combined, OMB has lower estimates of outlays from both new authority (-\$5 million) and prior-year authority (-\$21 million) than CBO.		
<b>OMB ESTIMATE, DEFENSE CATEGORY - BASE APPROPRIATIONS</b> .....	<b>186</b>	<b>251</b>
<b><u>NON-DEFENSE CATEGORY DISCRETIONARY APPROPRIATIONS</u></b>		
<i>Non-Defense Category - Changes in Mandatory Programs (CHIMPs)</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs<sup>1</sup></b> .....	<b>-132</b>	<b>-2</b>
<b>Department of Transportation:</b>		
Federal Aviation Administration:		
Aviation Insurance Revolving Fund.....	+18	+18
Section 148 of Public Law 113-164, the Continuing Appropriations Resolution, 2015, (CR) extended the War Risk Insurance program through December 11th. At the time the CR was passed, both OMB and CBO scored the extension of the program with a probabilistic estimate of losses and an estimate of premium collections through December 11th. OMB incorporates the 2015 estimated cost of the provision when it passed (-\$2 million in premiums and +\$18 million in probabilistic budget authority and outlays) into the discretionary score of this Act and reflects the outyear score (+\$24 million in probabilistic outlays in 2016-2024) on the PAYGO scorecard. CBO records only the actual receipts associated with the program through its expiration (-\$2 million) in their scoring of this Act and no longer records the estimated probabilistic cost associated with passage of the provision on the short-term CR.		
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - CHIMPs</b> .....	<b>-114</b>	<b>16</b>

**Table 11.**  
**CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-235**  
**Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA/Oblim.	Outlays
<i>Non-Defense Category-Base Discretionary Appropriations</i>		
<b>CBO ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS<sup>1</sup></b> .....	<b>53,716</b>	<b>118,764</b>
<b>Scorekeeping Differences:</b>		
<b>Department of Housing and Urban Development:</b>		
Federal Housing Administration:		
Mutual Mortgage Insurance Capital Reserve Program.....	-4,213	-4,213
<p>CBO scores -\$7,951 million in current law negative subsidy receipts, whereas OMB scores -\$12,164 million. CBO's estimate of volume is higher (\$149.7 billion compared to OMB's estimate of \$134.7 billion). However, the larger volume is not enough to offset CBO's less favorable subsidy rate (-5.3% compared to OMB's at -9.03%). OMB's subsidy rate assumes that prepayments on mortgages will be slow, whereas CBO assumes a faster prepayment speed. Both CBO and OMB also score -\$36 million in additional negative subsidy receipts for section 215, which removes the cap on Home Equity Conversion Mortgages (HECMs).</p>		
Government National Mortgage Association:		
Guarantees of Mortgage-backed Securities Loan Guarantee Program.....	-58	-58
<p>CBO scores -\$742 million in current law negative subsidy receipts and -\$28 million for the section 215 provision to remove the HECM cap (for a total of -\$770 million in negative subsidy receipts), whereas OMB scores -\$832 million, resulting in a difference of -\$62 million in budget authority. CBO uses the same subsidy rate as OMB, so the entire difference is due to CBO's lower estimate of volume (\$275 billion compared to OMB's estimate of \$297 billion). Both CBO and OMB score the spending of multiclass fees at \$23 million, a reduction of \$5 million from the Request level. However, CBO scores -\$94 million in offsetting collections from Commitment and Multiclass fees collected pursuant to title III of the National Housing Act and OMB scores -\$89 million. OMB's lower estimate of fees reflects a \$5 million reduction in collections because of the commensurate decrease in the spending level from the Request. CBO also scores \$1 million in contingent administrative expenses, whereas OMB does not assume that the contingency provision is triggered. On net, this results in a -\$58 million difference in budget authority and outlays from new authority.</p>		

**Table 11.**  
**CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-235**  
**Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA/Oblim.	Outlays
<b>Department of Transportation:</b>		
Pipeline and Hazardous Materials Safety Administration:		
Pipeline Safety Design Review Fees.....	+2	+2
<p>CBO scores \$2 million in discretionary collections from the Pipeline Design Safety Review fee, while OMB assumes no collections. The 2015 President's Budget requested that this fee be enacted as a discretionary receipt pursuant to the administrative provision proposed in appropriations language. This Act instead allows for the collection of the fee as a mandatory receipt pursuant to the Pipeline Safety, Regulatory Certainty, and Job Creation Act of 2011 (P.L. 112-90). Because the Administration would like to use these fees as an offset for discretionary spending and therefore does not want to collect them as a mandatory receipt, appropriations language will continue to be sought that permits discretionary collections.</p>		
Trust Fund Share of Pipeline Safety .....	-2	-2
<p>CBO scores the Act with \$2 million in spending authority from the anticipated collection of the Pipeline Design Safety Review fee, while OMB assumes no spending authority from fee collections. Because the Administration does not want to collect these fees as a mandatory receipt, OMB does not assume collections and therefore does not score any spending authority available from the fees.</p>		
Federal Aviation Administration:		
Operations .....	+1	-241
<p>The \$1 million difference in budget authority between OMB and CBO is due to rounding. Additionally, a large portion of the account is funded through offsetting collections and the spending authority from offsetting collections from the Airport and Airways Trust Fund. However, since OMB's outlay rate for the spending authority is less than 100 percent, this results in a large negative difference in outlays from new authority with CBO (-\$1,095 million) while OMB has a higher estimate of outlays from prior-year authority (+\$854 million) than CBO.</p>		
<b>Multi-Agency:</b>		
CBO Rounding Adjustment.....	+1	---
<p>CBO uses this account to reconcile the CBO bill total (tracked in millions) with Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include a reconciliation with the CSBA.</p>		
<b>Technical Outlay Estimating Differences:</b>		
<b>Department of Transportation:</b>		
Federal Railroad Administration:		
Capital Assistance for High Speed Rail Corridors.....	---	+798
<p>OMB has higher estimates of outlays from prior-year authority (+\$798 million) than CBO.</p>		

**Table 11.**  
**CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-235**  
**Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA/Oblim.	Outlays
<b>Federal Aviation Administration:</b>		
Grants-in-Aid for Airports.....	---	+154
OMB has lower estimates of outlays from new authority (-\$108 million) and higher estimates of outlays from prior-year authority (+\$262 million) than CBO.		
Trust Fund Share of FAA Activities.....	---	+425
OMB has higher estimates of outlays from new authority (+\$945 million) and lower estimates of outlays from prior-year authority (-\$520 million) than CBO.		
<b>Federal Highway Administration:</b>		
Emergency Relief Program.....	---	+362
OMB has higher estimates of outlays from prior-year authority (+\$362 million) than CBO.		
Federal-Aid Highways.....	---	-534
OMB has higher estimates of outlays from new authority (+\$674 million) and lower estimates from prior-year authority (-\$1,208 million) than CBO.		
<b>Federal Transit Administration:</b>		
Transit Formula Grants.....	---	+178
OMB has higher estimates of outlays from new authority (+\$319 million) and lower estimates from prior-year authority (-\$141 million) than CBO.		
Public Transportation Emergency Relief Program.....	---	+115
OMB has higher estimates of outlays from prior-year authority (+\$115 million) than CBO.		
Capital Investment Grants.....	---	+469
OMB has higher estimates of outlays from both new (+\$256 million) and prior-year authority (+\$213 million) than CBO.		
<b>Department of Housing and Urban Development:</b>		
<b>Housing Programs:</b>		
Housing for the Elderly.....	---	+159
OMB has higher estimates of outlays from both new (+\$49 million) and prior-year authority (+\$110 million) than CBO.		
Project-based Rental Assistance.....	---	+306
OMB has higher estimates of outlays from both new (+\$242 million) and prior-year authority (+\$64 million) than CBO.		
<b>Community Planning and Development:</b>		
Community Development Fund.....	---	+788
OMB has higher estimates of outlays from both new (+\$16 million) and prior-year authority (+\$772 million) than CBO.		

**Table 11.**  
**CBO Estimates Compared to OMB Estimates for Division K of P.L. 113-235**  
**Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2015**  
(in millions of dollars)

	FY 2015 Enacted	
	BA/Oblim.	Outlays
Public and Indian Housing Programs:		
Public Housing Capital Fund.....	---	+339
OMB has lower estimates of outlays from new authority (-\$18 million) and higher estimates from prior-year authority (+\$357 million) than CBO.		
Other technical estimating differences.....	---	+363
<b>TOTAL DIFFERENCES.....</b>	<b>-4,269</b>	<b>-590</b>
<b>OMB ESTIMATE, NON-DEFENSE CATEGORY - BASE APPROPRIATIONS.....</b>	<b>49,447</b>	<b>118,174</b>
<b>Obligation Limitations</b>		
<b>Obligation Limitation, Transportation Programs, CBO Total.....</b>	<b>53,486</b>	
<b>Scorekeeping Differences:</b>		
Federal Highway Administration:		
Federal-Aid Highways.....	-300	
CBO scores \$1,000 million of obligation limitation as a net "flex" transfer from this account to the Transit Formula Grants account, based on Department of Transportation's transfer authority between accounts. OMB scores the net transfer of obligation limitation between the accounts at \$1,300 million.		
Federal Transit Administration:		
Transit Formula Grants.....	+300	
See "Federal-Aid Highway" explanation above for the difference in scoring of the obligation limitation.		
<b>Obligation Limitation, Transportation Programs, OMB Total.....</b>	<b>53,486</b>	
<b>SUMMARY</b>		
<b>CBO TOTAL, TRANSPORTATION AND HUD APPROPRIATIONS<sup>1</sup>.....</b>	<b>107,256</b>	<b>119,039</b>
<i>CBO Defense Category Subtotal.....</i>	<i>186</i>	<i>277</i>
<i>CBO Non-Defense Category Subtotal (Budget Authority, including CHIMPs).....</i>	<i>53,584</i>	<i>118,762</i>
<i>CBO Obligation Limitation.....</i>	<i>53,486</i>	
<b>TOTAL DIFFERENCES.....</b>	<b>-4,251</b>	<b>-598</b>
<i>Defense Category Differences.....</i>	<i>---</i>	<i>-26</i>
<i>Non-Defense Category Differences (Budget Authority, including CHIMPs).....</i>	<i>-4,251</i>	<i>-572</i>
<i>Obligation Limitation Differences.....</i>	<i>---</i>	
<b>OMB TOTAL, TRANSPORTATION AND HUD APPROPRIATIONS.....</b>	<b>103,005</b>	<b>118,441</b>
<i>OMB Defense Category Subtotal.....</i>	<i>186</i>	<i>251</i>
<i>OMB Non-Defense Category Subtotal (Budget Authority, including CHIMPs).....</i>	<i>49,333</i>	<i>118,190</i>
<i>OMB Obligation Limitation.....</i>	<i>53,486</i>	

<sup>1</sup> CBO data was received by OMB on December 10, 2014.

**Table 12.**  
**Enacted Appropriations as of December 19, 2014** <sup>1</sup>  
(in millions of dollars)

	FY 2015	
	BA	Outlays
DEFENSE CATEGORY		
Discretionary Spending Limit <sup>2</sup> .....	521,272	N/A
Appropriations previously enacted.....	---	---
Newly Enacted Base Defense Appropriations:		
Amounts provided in Division B of P.L. 113-235, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2015.....	5,052	5,893
Amounts provided in Division C of P.L. 113-235, the Department of Defense Appropriations Act, 2015.....	490,032	518,235
Amounts provided in Division D of P.L. 113-235, the Energy and Water Development and Related Agencies Appropriations Act, 2015.....	17,846	19,198
Amounts provided in Division E of P.L. 113-235, the Financial Services and General Government Appropriations Act, 2015.....	31	29
Amounts provided in Division I of P.L. 113-235, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2015.....	6,559	11,757
Amounts provided in Division K of P.L. 113-235, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2015.....	186	251
Total, All Enacted Base Defense Appropriations.....	519,706	555,363
Defense Appropriations Over (+)/Under (-) spending limit.....	-1,566	N/A

**Table 12.**  
**Enacted Appropriations as of December 19, 2014 <sup>1</sup>**  
(in millions of dollars)

	FY 2015	
	BA	Outlays
<b>NON-DEFENSE CATEGORY</b>		
Discretionary Spending Limit <sup>2</sup> .....	492,356	N/A
Appropriations previously enacted.....	---	---
Newly Enacted Base Non-Defense Appropriations:		
Amounts provided in Division A of P.L. 113-235, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015.....	20,425	21,547
Amounts provided in Division B of P.L. 113-235, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2015.....	46,012	52,474
Amounts provided in Division C of P.L. 113-235, the Department of Defense Appropriations Act, 2015.....	162	160
Amounts provided in Division D of P.L. 113-235, the Energy and Water Development and Related Agencies Appropriations Act, 2015.....	16,327	22,442
Amounts provided in Division E of P.L. 113-235, the Financial Services and General Government Appropriations Act, 2015.....	21,786	23,517
Amounts provided in Division F of P.L. 113-235, the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015.....	30,409	31,919
Amounts provided in Division G of P.L. 113-235, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.....	156,792	167,538
Amounts provided in Division H of P.L. 113-235, the Legislative Branch Appropriations Act, 2015.....	4,299	4,322
Amounts provided in Division I of P.L. 113-235, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2015.....	65,249	64,972
Amounts provided in Division J of P.L. 113-235, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.....	40,126	48,672
Amounts provided in Division K of P.L. 113-235, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2015.....	49,333	118,190
Total, All Enacted Base Non-Defense Appropriations.....	450,920	555,753
Non-Defense Appropriations Over (+)/Under (-) spending limit.....	-41,436	N/A

**Table 12.**  
**Enacted Appropriations as of December 19, 2014 <sup>1</sup>**  
(in millions of dollars)

	FY 2015	
	BA	Outlays
<b>TOTAL DISCRETIONARY APPROPRIATIONS</b>		
Discretionary Spending Limits.....	1,013,628	N/A
Appropriations previously enacted.....	---	---
Newly Enacted Base Appropriations:		
Amounts provided in Division A of P.L. 113-235, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015.....	20,425	21,547
Amounts provided in Division B of P.L. 113-235, the Commerce, Justice, Science and Related Agencies Appropriations Act, 2015.....	51,064	58,367
Amounts provided in Division C of P.L. 113-235, the Department of Defense Appropriations Act, 2015.....	490,194	518,395
Amounts provided in Division D of P.L. 113-235, the Energy and Water Development and Related Agencies Appropriations Act, 2015.....	34,173	41,640
Amounts provided in Division E of P.L. 113-235, the Financial Services and General Government Appropriations Act, 2015.....	21,817	23,546
Amounts provided in Division F of P.L. 113-235, the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2015.....	30,409	31,919
Amounts provided in Division G of P.L. 113-235, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.....	156,792	167,538
Amounts provided in Division H of P.L. 113-235, the Legislative Branch Appropriations Act, 2015.....	4,299	4,322
Amounts provided in Division I of P.L. 113-235, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2015.....	71,808	76,729
Amounts provided in Division J of P.L. 113-235, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.....	40,126	48,672
Amounts provided in Division K of P.L. 113-235, the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2015.....	49,519	118,441
Total, All Enacted Discretionary Appropriations.....	970,626	1,111,116
Discretionary Appropriations Over (+)/Under (-) spending limits.....	-43,002	N/A



**Table 12.**  
**Enacted Appropriations as of December 19, 2014 <sup>1</sup>**  
(in millions of dollars)

	FY 2015	
	BA	Outlays
<b>Defense Appropriations designated by the Congress and the President for Emergency Requirements<sup>3</sup></b>		
<i>Amounts provided in Division C of P.L. 113-235, the Department of Defense Appropriations Act, 2015.....</i>	112	42
<b>Non-Defense Appropriations designated by the Congress and the President for Emergency Requirements<sup>3</sup></b>		
<i>Amounts provided in Division A of P.L. 113-235, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015.....</i>	25	7
<i>Amounts provided in Division G of P.L. 113-235, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.....</i>	2,742	738
<i>Amounts provided in Division J of P.L. 113-235, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.....</i>	<u>2,526</u>	<u>436</u>
<i>Total, Non-Defense Appropriations for Emergency Requirements.....</i>	5,293	1,181
<b>Defense Appropriations designated by the Congress and the President for Overseas Contingency Operations/Global War on Terrorism (OCO/GWOT)<sup>3</sup></b>		
<i>Amounts provided in Division C of P.L. 113-235, the Department of Defense Appropriations Act, 2015.....</i>	64,004	38,765
<i>Amounts provided in Division I of P.L. 113-235, the Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2015.....</i>	<u>221</u>	<u>8</u>
<i>Total, Defense Appropriations for OCO/GWOT.....</i>	64,225	38,773
<b>Non-Defense Appropriations designated by the Congress and the President for Overseas Contingency Operations/Global War on Terrorism(OCO/GWOT)<sup>3</sup></b>		
<i>Amounts provided in Division J of P.L. 113-235, the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015.....</i>	9,257	3,743
<b>Non-Defense Appropriations designated by the Congress for Program Integrity<sup>4</sup></b>		
<i>Amounts provided in Division G of P.L. 113-235, the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2015.....</i>	1,484	1,484
<b>Non-Defense Appropriations designated by the Congress for Disaster Relief<sup>5</sup></b>		
<i>Amounts provided in Division A of P.L. 113-235, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015.....</i>	91	34

**Table 12.**  
**Enacted Appropriations as of December 19, 2014** <sup>1</sup>  
(in millions of dollars)

	FY 2015	
	BA	Outlays

**Notes:**

<sup>1</sup> Enacted appropriations reflect OMB scoring of amounts in divisions A through K of the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235). The budgetary effects of the remaining divisions of the Act do not provide full-year discretionary appropriations; therefore, estimates of any budgetary effects for these divisions are not contained in this report.

<sup>2</sup> The FY 2015 spending limits for the base defense (or "revised security") and non-defense (or "revised nonsecurity") categories are equal to the limits in OMB's Sequestration Update Report for 2015.

<sup>3</sup> Section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, (BBEDCA) 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 and Further Continuing Appropriations Act, 2015 (P.L. 113-235) included funding for these activities with the appropriate designations and the President transmitted to the Congress on December 16, 2014 his subsequent designations of all of these amounts. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2015.

<sup>4</sup> Sections 251(b)(2)(B) and (C) of BBEDCA authorize adjustments to the caps for appropriations that are designated by the Congress as being for Social Security Administration Continuing Disability Reviews and Redeterminations or for the Health and Human Services Health Care Fraud and Abuse Control program. The Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) included funding for these activities with the appropriate designations. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2015.

<sup>5</sup> Section 251(b)(2)(D) of BBEDCA authorizes an adjustment to the caps for appropriations that are designated by the Congress as being for disaster relief. The Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) included funding for these activities with the appropriate designation. These amounts are summarized here and are not included in the totals displayed above that are counted against the caps. The adjustments to the discretionary limits to reflect this spending are not included in this report but will be included in OMB's Final Sequestration Report for 2015.