



THE DIRECTOR

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

May 3, 2005

The Honorable Richard B. Cheney
President of the Senate
Washington, D.C. 20515

Dear Mr. President:

Enclosed are appropriations reports containing OMB discretionary cost estimates and detail on estimating differences with CBO for each of the following enacted appropriations bills:

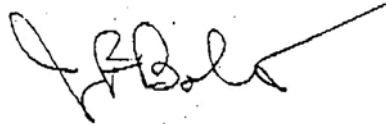
- P.L. 108-287, the Department of Defense Appropriations Act, 2005;
- P.L. 108-303, the Emergency Supplemental for Disaster Assistance Appropriations Act, 2004;
- P.L. 108-324, the Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act, 2005;
- P.L. 108-334, the Department of Homeland Security Appropriations Act, 2005;
- P.L. 108-335, the District of Columbia Appropriations Act, 2005; and
- P.L. 108-447, the Consolidated Appropriations Act, 2005.

Within P.L. 108-447, there are separate reports for:

- the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Programs Appropriations Act, 2005 (Division A);
- the Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2005 (Division B);
- the Energy and Water Development Appropriations Act, 2005 (Division C); and
- the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Division D);
- the Department of the Interior and Related Agencies Appropriations Act, 2005 (Division E);
- the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2005 (Division F);
- the Legislative Branch Appropriations Act, 2005 (Division G);
- the Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H);
- the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 2005 (Division I); and
- Other Matters (Division H).

The OMB estimates were calculated in a manner consistent with scoring guidance provided in the Omnibus Budget Reconciliation Act of 1990. Although the reporting requirement for OMB scoring of appropriations acts expired along with the Budget Enforcement Act of 1990, as amended, on September 30, 2002, OMB is continuing to provide these reports as official and public notification of OMB scoring of enacted appropriations.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Bolten", with a long horizontal stroke extending to the right.

Joshua B. Bolten
Director

Enclosure

Identical Letter Sent to The Honorable J. Dennis Hastert

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TABLE 1.
Overall Summary of FY 2005 Enacted Discretionary Appropriations by Category
(OMB Scoring; budget authority in billions of dollars)

	<u>FY 2004</u> <u>Enacted¹</u>	<u>FY 2005</u> <u>Enacted²</u>	<u>Change</u>	
			<u>Amount</u>	<u>Percent</u>
Non-Emergency Discretionary by Category:				
Department of Defense-Military.....	375.3	400.1	24.9	6.6%
Homeland Security activities.....	27.8	31.1	3.4	12.1%
Non-Dept. of Defense, Non-Homeland activities.....	385.0	387.9	2.9	0.8%
Total, Discretionary.....	788.1	819.2	31.1	3.9%
Supplemental, Emergency, and Project BioShield Funding:				
BioShield (non-emergency).....	0.9	2.5		
Iraq/Afghanistan War Supplemental.....	87.3	---		
Additional War Appropriations.....	28.2	---		
Hurricane Supplementals.....	2.0	14.5		
Emergencies in Consolidated Act.....	---	0.4		
Total With Emergencies.....	906.5	836.6	-69.8	-7.7%

¹FY 2004 enacted reflects reestimated levels reported in the President's FY 2005 Budget, as amended, which was transmitted to the Congress on February 2, 2004, with minor technical updates from the FY 2005 Mid-Session Review, transmitted to the Congress on July 30, 2004.

²FY 2005 enacted reflects OMB cost estimates of enacted appropriations based on the same technical estimates assumed in the President's FY 2005 Budget, as amended, and does not reflect reestimates in the FY 2006 Budget, which was transmitted on February 7, 2005.

TABLE 2.
FY 2005 APPROPRIATIONS ACTS AND FY 2004 SUPPLEMENTAL ACTS ENACTED AS OF MARCH 15, 2005
COMPARED WITH FY 2004 APPROPRIATIONS ACTS ENACTED AS OF MARCH 25, 2004
(in millions of dollars)

	FY 2004 ¹		FY 2005 ¹	
	BA	Outlays	BA	Outlays
Project BioShield Budget Authority Appropriations²				
Amount previously enacted.....	885	---	2,528	---
Amount provided in P.L. 108-447, Other Matters (Division J of Consolidated Act).....	---	---	-20	---
Total, Enacted Project BioShield Budget Authority.....	885	---	2,508	---
Highway Spending²				
Amount previously enacted.....	---	31,781	---	---
Amount provided in P.L. 108-447, Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H).....	---	---	---	33,414
Total, Enacted Highway Spending.....	---	31,781	---	33,414
Mass Transit Appropriations^{2,3}				
Amount previously enacted ²	1,462	6,877	---	---
Amount provided in P.L. 108-447, Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H).....	---	---	964	7,411
Total, Enacted Mass Transit Appropriations.....	1,462	6,877	964	7,411
Discretionary Supplemental Appropriations²				
Amount previously enacted ²	87,532	53,455	---	---
Amount provided in Titles IX and X of P.L. 108-287, Department of Defense Appropriations Act, 2005.....	28,157	---	---	19,359
Amount provided in P.L. 108-303, Emergency Supplemental Appropriations for Disaster Relief Act, 2004.....	2,000	400	---	1,400
Amount provided in Division B of P.L. 108-324, Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act, 2005.....	---	---	14,526	7,110
Total, Enacted Discretionary Supplemental Appropriations.....	117,689	53,855	---	27,869
Other Discretionary Appropriations²				
Amount previously enacted.....	782,910	807,170	---	---
Amount provided in Titles I-VIII of P.L. 108-287, Department of Defense Appropriations Act, 2005.....	---	---	390,917	415,630
Amount provided in P.L. 108-324, Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act, 2005.....	---	---	10,001	9,986
Amount provided in P.L. 108-334, Department of Homeland Security Appropriations Act, 2005.....	---	---	28,965	31,228
Amount provided in P.L. 108-335, District of Columbia Appropriations Act, 2005.....	---	---	559	558

TABLE 2.
FY 2005 APPROPRIATIONS ACTS AND FY 2004 SUPPLEMENTAL ACTS ENACTED AS OF MARCH 15, 2005
COMPARED WITH FY 2004 APPROPRIATIONS ACTS ENACTED AS OF MARCH 25, 2004
(in millions of dollars)

	FY 2004 ¹		FY 2005 ¹	
	BA	Outlays	BA	Outlays
Amounts provided in P.L. 108-447, the Consolidated Appropriations Act, 2005:				
Agriculture, Rural Development, Food and Drug Administration and Related Agencies Appropriations Act, 2005 (Division A).....	---	---	17,098	18,577
Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2004 (Division B).....	---	---	39,687	41,008
Energy and Water Development Appropriations Act, 2005 (Division C).....	---	---	28,457	28,674
Foreign Operations, Export Financing, and Related Agencies Appropriations Act, 2005 (Division D).....	---	---	19,811	29,775
Department of the Interior and Related Agencies Appropriations Act, 2005 (Division E).....	---	---	19,824	20,613
Departments Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2005 (Division F).....	---	---	143,666	142,125
Legislative Branch Appropriations Act, 2005 (Division G).....	---	---	3,570	3,688
Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H).....	---	---	25,560	31,585
Departments of Veterans Affairs and Housing and Urban Development and Independent Agencies Appropriations Act, 2005 (Division I).....	---	---	93,703	102,699
Other Matters (Division J).....	---	---	-3,170	-1,813
Total, Enacted Other Discretionary Appropriations.....	782,910	807,170	818,648	874,333
Total Discretionary Appropriations²				
Amount previously enacted.....	872,789	899,283	2,528	---
Amount provided in all Titles of P.L. 108-287, Department of Defense Appropriations Act, 2005.....	28,157	---	390,917	434,989
Amount provided in P.L. 108-303, Emergency Supplemental Appropriations for Disaster Relief Act, 2004.....	2,000	400	---	1,400
Amount provided in P.L. 108-324, Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act, 2005.....	---	---	24,527	17,096
Amount provided in P.L. 108-334, Department of Homeland Security Appropriations Act, 2005.....	---	---	28,965	31,228
Amount provided in P.L. 108-335, District of Columbia Appropriations Act, 2005.....	---	---	559	558
Amounts provided in P.L. 108-447, the Consolidated Appropriations Act, 2005:				
Agriculture, Rural Development, Food and Drug Administration and Related Agencies Appropriations Act, 2005 (Division A).....	---	---	17,098	18,577
Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2004 (Division B).....	---	---	39,687	41,008

TABLE 2.
FY 2005 APPROPRIATIONS ACTS AND FY 2004 SUPPLEMENTAL ACTS ENACTED AS OF MARCH 15, 2005
COMPARED WITH FY 2004 APPROPRIATIONS ACTS ENACTED AS OF MARCH 25, 2004
(in millions of dollars)

	FY 2004 ¹		FY 2005 ¹	
	BA	Outlays	BA	Outlays
Energy and Water Development Appropriations Act, 2005 (Division C).....	---	---	28,457	28,674
Foreign Operations, Export Financing, and Related Agencies Appropriations Act, 2005 (Division D).....	---	---	19,811	29,775
Department of the Interior and Related Agencies Appropriations Act, 2005 (Division E).....	---	---	19,824	20,613
Departments Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2005 (Division F).....	---	---	143,666	142,125
Legislative Branch Appropriations Act, 2005 (Division G).....	---	---	3,570	3,688
Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H).....	---	---	26,524	72,410
Departments of Veterans Affairs and Housing and Urban Development and Independent Agencies Appropriations Act, 2005 (Division I).....	---	---	93,703	102,699
Other Matters (Division J).....	---	---	-3,190	-1,813
Total, Enacted Discretionary Appropriations.....	902,946	899,683	836,646	943,027
<hr/> <i>Memorandum: Emergencies designated by the Congress and the President⁴</i>				
<i>Foreign Operations, Export Financing, and Related Agencies Appropriations Act, 2005 (Division D).....</i>			93	57
<i>Departments Labor, Health and Human Services, Education, and Related Agencies Appropriations Act, 2005 (Division F).....</i>			300	222
<i>Transportation, Treasury, Independent Agencies, and General Government Appropriations Act, 2005 (Division H).....</i>			7	7
<i>Total, Emergencies designations agreed to by the President.....</i>			<u>400</u>	<u>286</u>

Notes:

¹ The previously enacted amounts for 2004 are those from the OMB discretionary cost estimates report for FY 2004 released on March 25, 2004. Therefore, the levels reflect the scoring of 2004 appropriations with the same transfers and technical estimates assumed in the FY 2004 Budget, as amended, transmitted to the Congress on February 3, 2003. The 2005 estimates reflect the snapshot OMB scoring of appropriations bills using the same transfers and technical reestimates assumed in the FY 2005 Budget, as amended, transmitted to the Congress on February 2, 2004. As a result of this difference in assumptions, the 2004 and 2005 levels differ from the actual and reestimated levels reported in the President's FY 2006 Budget, transmitted to the Congress on February 7, 2005.

² Discretionary spending limits no longer exist for comparison with enacted appropriations, therefore, unlike previous final appropriations reports, no such comparisons are included in this report. The Administration supports a separate BEA category for the budget authority enacted for Project BioShield and new authorization for Highway and Transit programs, therefore, these categories of spending are displayed for informational purposes in this report. In addition, the Administration separates appropriations provided in supplemental acts from regular appropriations bills.

³ Under previous BEA scoring conventions, the budget authority for mass transit programs was not included in the discretionary spending limits, and, therefore, it was not included in any of the discretionary totals. Since this is not a report on enacted spending versus statutory caps, but a summary of all enacted discretionary appropriations, that previous BEA rule no longer applies. Therefore, the mass transit budget authority is no longer excluded from these totals. As a result, the 2004 enacted level has been increased by the appropriate amount to reflect this change in convention.

⁴ In a letter transmitted to the Congress on November 19, 2004, the Administration concurred with the designation of \$400 million appropriated for the Low Income Home Energy Assistance Program, the African Union security force in Darfur, and mail mediation facility construction in Washington, D.C. as emergency requirements. These amounts are broken out in this special presentation for information purposes.

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	390,931	415,469
<u>Scorekeeping Differences:</u>		
Department of Defense:		
Operation and Maintenance:		
Operation and Maintenance, Defense-wide.....	22	660
OMB adds \$8 million per Section 8021 of the bill to this account. CBO adds the \$8 million in the Procurement, Defense-wide account. OMB adds \$6 million per Section 8104 of the bill to this account. CBO adds the \$6 million to a separate Grant Assistance for Special Needs Students account. OMB adds \$51 million per Section 8113 of the bill to this account. CBO adds the \$51 million to the Other Legislation account. OMB also includes a \$29 million rescission per Section 8122 of the bill to this account. CBO includes the \$29 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$14 million rescission per Section 8141 of the bill in this account. CBO includes the \$14 million rescission in a separate Operation and Maintenance account. OMB has higher outlays from new authority (+\$15 million) and higher outlays from prior-year authority (+\$645 million) than CBO.		
Environmental Restoration, Defense.....	-2	---
OMB includes a \$2 million rescission per Section 8122 of the bill in this account. CBO includes the \$2 million rescission in a separate Operation and Maintenance account.		
Operation and Maintenance, Marine Corps.....	-10	-13
OMB includes a \$6 million rescission per Section 8122 of the bill in this account. CBO includes the \$6 million rescission in a separate Operation and Maintenance account. OMB includes a \$3 million rescission per Section 8141 of the bill in this account. CBO includes the \$3 million rescission in a separate Operation and Maintenance account. In addition, both OMB and CBO score Section 8126 against this account, but OMB scores \$2 million while CBO scores \$3 million - a \$1 million difference due to rounding. OMB has lower estimates of outlays from new authority (-\$8 million) and lower estimates of outlays from prior-year authority (-\$5 million) than CBO.		
Operation and Maintenance, Navy.....	-74	-30
OMB includes a \$49 million rescission per Section 8122 of the bill in this account. CBO includes the \$49 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$25 million rescission per Section 8141 of the bill in this account. CBO includes the \$25 million rescission in a separate Operation and Maintenance account. OMB has higher estimates of outlays from new authority (+\$3 million) and lower estimates of outlays from prior-year authority (-\$33 million) than CBO.		
Operation and Maintenance, Navy Reserve.....	-3	-2
OMB includes a \$2 million rescission per Section 8122 of the bill in this account. CBO includes the \$2 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$1 million rescission per Section 8141 of the bill in this account. CBO includes the \$1 million rescission in a separate Operation and Maintenance account. OMB has lower estimates of outlays from new authority (-\$1 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
<p>Operation and Maintenance, Army.....</p> <p>OMB includes a \$43 million rescission per Section 8122 of the bill in this account. CBO includes the \$43 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$21 million rescission per Section 8141 of the bill in this account. CBO includes the \$21 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$2 million transfer to Fort Baker in this account. CBO includes the \$2 million transfer in a separate Department of the Interior account. OMB has lower estimates of outlays from new authority (-\$43 million) and higher estimates of outlays from prior-year authority (+\$1,415 million) than CBO.</p>	-62	1,372
<p>Operation and Maintenance, Army National Guard.....</p> <p>OMB includes a \$7 million rescission per Section 8122 of the bill in this account. CBO includes the \$7 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$4 million rescission per Section 8141 of the bill in this account. CBO includes the \$4 million rescission in a separate Operation and Maintenance account. OMB has lower estimates of outlays from new authority (-\$9 million) and lower estimates of outlays from prior-year authority (-\$33 million) than CBO.</p>	-11	-42
<p>Operation and Maintenance, Army Reserve.....</p> <p>OMB includes an \$3 million rescission per Section 8122 of the bill in this account. CBO includes the \$3 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$2 million rescission per Section 8141 of the bill in this account. CBO includes the \$2 million rescission in a separate Operation and Maintenance account. OMB has lower estimates of outlays from new authority (-\$3 million) than CBO.</p>	-5	-3
<p>Operation and Maintenance, Air Force.....</p> <p>OMB includes a \$46 million rescission per Section 8122 of the bill in this account. CBO includes the \$46 million rescission in a separate Operation and Maintenance account. OMB includes a \$23 million rescission per Section 8141 of the bill in this account. CBO includes the \$23 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$967 million rescission per Section 8123 of the bill in this account. CBO includes the \$967 million rescission in the Working Capital Fund, Army account. OMB has lower estimates of outlays from new authority (-\$651 million) and higher estimates of outlays from prior-year authority (+\$914 million) than CBO.</p>	-1,036	263
<p>Operation and Maintenance, Air Force Reserve.....</p> <p>OMB includes a \$4 million rescission per Section 8122 of the bill in this account. CBO includes the \$4 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$2 million rescission per Section 8141 of the bill in this account. CBO includes the \$2 million rescission in a separate Operation and Maintenance account. OMB has lower estimates of outlays from new authority (-\$4 million) and lower estimates of outlays from prior-year authority (-\$24 million) than CBO.</p>	-6	-28
<p>Operation and Maintenance, Air National Guard.....</p> <p>OMB includes a \$7 million rescission per Section 8122 of the bill in this account. CBO includes the \$7 million rescission in a separate Operation and Maintenance account. In addition, OMB includes a \$4 million rescission per Section 8141 of the bill in this account. CBO includes the \$4 million rescission in a separate Operation and Maintenance account. OMB has higher estimates of outlays from new authority (+\$172 million) and lower estimates of outlays from prior-year authority (-\$315 million) than CBO.</p>	-11	-143

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Operation and Maintenance Rescissions, Section 8141..... CBO includes the Section 8141 rescissions and associated outlay savings in this account. OMB distributes the rescissions among the Title II accounts.	100	73
Operation and Maintenance Rescissions, Section 8122..... CBO includes the Section 8122 rescissions and associated outlay savings in this account. OMB distributes the rescissions among the Title II accounts.	200	146
Procurement:		
Procurement, Defense-wide..... CBO adds \$8 million per Section 8021 of the bill to this account. OMB adds the \$8 million in the Operation and Maintenance, Defense-wide account. In addition, OMB includes an \$11 million rescission per Section 8122 of the bill in this account. CBO includes the \$11 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$201 million) than CBO.	-19	196
National Guard and Reserve Equipment..... OMB includes a \$1 million rescission per Section 8122 of the bill in this account. CBO includes the \$1 million rescission in a separate Procurement account. OMB has higher estimates of outlays from prior-year authority (+\$1 million) than CBO.	-1	1
Procurement, Marine Corps..... OMB includes a \$6 million rescission per Section 8122 of the bill in this account. CBO includes the \$6 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$2 million) and lower estimates of outlays from prior-year authority (-\$101 million) than CBO.	-6	-103
Aircraft Procurement, Navy..... OMB includes a \$34 million rescission per Section 8122 of the bill in this account. CBO includes the \$34 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$17 million) and lower estimates of outlays from prior-year authority (-\$163 million) than CBO.	-34	-180
Weapons Procurement, Navy..... OMB includes an \$8 million rescission per Section 8122 of the bill in this account. CBO includes the \$8 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$1 million) and lower estimates of outlays from prior-year authority (-\$115 million) than CBO.	-8	-116
Procurement of Ammunition, Navy and Marine Corps..... OMB includes a \$3 million rescission per Section 8122 of the bill in this account. CBO includes the \$3 million rescission in a separate Procurement account. OMB has lower estimates of outlays from prior-year authority (-\$102 million) than CBO.	-3	-102
Shipbuilding and Conversion, Navy..... OMB includes a \$40 million rescission per Section 8122 of the bill in this account. CBO includes the \$40 million rescission in a separate Procurement account. OMB has higher estimates of outlays from new authority (+\$195 million) and higher estimates of outlays from prior-year authority (+\$1,205 billion) than CBO.	-40	1,400

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Other Procurement, Navy..... OMB includes a \$19 million rescission per Section 8122 of the bill in this account. CBO includes the \$19 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$7 million) and lower estimates of outlays from prior-year authority (-\$46 million) than CBO.	-19	-53
Aircraft Procurement, Army..... OMB includes an \$11 million rescission per Section 8122 of the bill in this account. CBO includes the \$11 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$2 million) than CBO.	-11	-2
Missile Procurement, Army..... OMB includes a \$5 million rescission per Section 8122 of the bill in this account. CBO includes the \$5 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$74 million) and lower estimates of outlays from prior-year authority (-\$71 million) than CBO.	-5	-145
Procurement of Weapons and Tracked Combat Vehicles, Army..... OMB includes a \$10 million rescission per Section 8122 of the bill in this account. CBO includes the \$10 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$1 million) than CBO.	-10	-1
Procurement of Ammunition, Army..... OMB includes a \$6 million rescission per Section 8122 of the bill in this account. CBO includes the \$6 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$1 million) and lower estimates of outlays from prior-year authority (-\$87 million) than CBO.	-6	-88
Other Procurement, Army..... OMB includes a \$19 million rescission per Section 8122 of the bill in this account. CBO includes the \$19 million rescission in a separate Procurement account. OMB has lower estimates of outlays from new authority (-\$7 million) than CBO.	-19	-7
Aircraft Procurement, Air Force..... OMB includes a \$53 million rescission per Section 8122 of the bill in this account. CBO includes the \$53 million rescission in a separate Procurement account. In addition, CBO includes \$100 million per Section 8132 of the bill for the Tankers Replacement Transfer Fund. OMB includes the \$100 million in a separate Tankers Replacement account. OMB has lower estimates of outlays from prior-year authority (-\$189 million) than CBO.	-153	-189
Procurement of Ammunition, Air Force..... OMB includes a \$5 million rescission per Section 8122 of the bill in this account. CBO includes the \$5 million rescission in a separate Procurement account.	-5	---
Missile Procurement, Air Force..... OMB includes a \$17 million rescission per Section 8122 of the bill in this account. CBO includes the \$17 million rescission in a separate Procurement account. OMB has higher estimates of outlays from new authority (+\$46 million) and lower estimates of outlays from prior-year authority (-\$51 million) than CBO.	-17	-5

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Other Procurement, Air Force..... OMB includes a \$50 million rescission per Section 8122 of the bill in this account. CBO includes the \$50 million rescission in a separate Procurement account. OMB has higher estimates of outlays from new authority (+\$230 million) and lower estimates of outlays from prior-year authority (-\$595 million) than CBO.	-50	-365
Tanker Replacement Transfer Fund..... OMB includes \$100 million of budget authority and associated outlays for Tanker Replacement in this account. CBO includes the funding in the Aircraft Procurement, Air Force account.	100	27
Procurement Rescissions, Section 8122..... CBO includes the Section 8122 rescissions and associated outlay savings in this account. OMB distributes the rescissions among the Title III accounts.	300	95
Research and Development:		
Research, Development, Test and Evaluation, Defense-wide..... OMB includes a \$63 million rescission per Section 8122 of the bill in this account. CBO includes the \$63 million rescission in a separate Research and Development account. In addition, OMB includes a \$105 million rescission per Section 8131 of the bill in this account. CBO includes the \$105 million rescission in a separate Research and Development account. OMB has lower estimates of outlays from new authority (-\$72 million) and higher estimates of outlays from prior-year authority (+\$151 million) than CBO.	-168	79
Operational Test and Evaluation..... OMB includes a \$1 million rescission per Section 8122 of the bill in this account. CBO includes the \$1 million rescission in a separate Research and Development account. In addition, OMB includes a \$2 million rescission per Section 8131 of the bill in this account. CBO includes the \$2 million rescission in a separate Research and Development account. OMB has lower estimates of outlays from new authority (-\$1 million) than CBO.	-3	-1
Research, Development, Test and Evaluation, Navy..... OMB includes a \$51 million rescission per Section 8122 of the bill in this account. CBO includes the \$51 million rescission in a separate Research and Development account. In addition, OMB includes an \$85 million rescission per Section 8131 of the bill in this account. CBO includes the \$85 million rescission in a separate Research and Development account. OMB has lower estimates of outlays from new authority (-\$50 million) and higher estimates of outlays from prior-year authority (+\$110 million) than CBO.	-136	60
Research, Development, Test and Evaluation, Army..... OMB includes a \$32 million rescission per Section 8122 of the bill in this account. CBO includes the \$32 million rescission in a separate Research and Development account. In addition, OMB includes a \$54 million rescission per Section 8131 of the bill in this account. CBO includes the \$54 million rescission in a separate Research and Development account. OMB has higher estimates of outlays from new authority (+\$11 million) and higher estimates of outlays from prior-year authority (+\$41 million) than CBO.	-86	52

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Research, Development, Test and Evaluation, Air Force..... OMB includes a \$63 million rescission per Section 8122 of the bill in this account. CBO includes the \$63 million rescission in a separate Research and Development account. In addition, OMB includes a \$105 million rescission per Section 8131 of the bill in this account. CBO includes the \$105 million in a separate Research and Development account. OMB has higher estimates of outlays from new authority (+\$166 million) and lower estimates of outlays from prior-year authority (-\$236 million) than CBO.	-168	-70
Venture Capital Fund..... CBO scores the reappropriation of balances and associated outlays pursuant to Section 8105 of P.L. 107-248 in the Research, Development, Test and Evaluation, Army account. OMB does not score reappropriations of balances that do not take effect until a fiscal year beyond the budget year as new budget authority. Instead, OMB reports these as balance transfers.	-17	-16
Research and Development Rescissions, Section 8122..... CBO includes the Section 8122 rescissions and associated outlay savings in this account. OMB distributes the rescissions among the Title IV accounts.	211	113
Research and Development Rescissions, Section 8131..... CBO includes the Section 8131 rescissions and associated outlay savings in this account. OMB distributes the rescissions among the Title IV accounts.	350	187
Revolving and Management Funds:		
Working Capital Fund, Army..... CBO includes \$1,174 million of funding in this account. OMB includes the funding in the Working Capital Fund, Defense-wide account. In addition, CBO includes a \$967 million rescission per Section 8123 of the bill in this account. OMB includes the \$967 million rescission in the Operation and Maintenance, Air Force account. OMB has lower estimates of outlays from new authority (-\$3,339 billion) and higher estimates of outlays from prior-year authority (+\$1,703 billion) than CBO.	-207	-1,636
Working Capital Fund, Defense-wide..... OMB includes \$1,174 billion of funding and associated outlays in this account. CBO includes the funding in the Working Capital Fund, Army account.	1,174	1,102
Allowances:		
Other Legislation..... CBO includes \$51 million and associated outlays per Section 8113 of the bill in this account. OMB includes the \$51 million in the Operation and Maintenance, Defense-wide account.	-51	-49
Grant Assistance for Special Needs Students..... CBO includes \$6 million and associated outlays per Section 8104 of the bill in this account. OMB includes the \$6 million in the Operation and Maintenance, Defense-wide account.	-6	-6

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES I - VIII)
(in millions of dollars)

2005 DEFENSE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Department of the Interior:		
Construction and Major Maintenance.....	-2	-2
CBO includes a \$2 million transfer in budget authority and associated outlays from the Operation and Maintenance, Army account for Fort Baker in this account. OMB includes the \$2 million in the Operation and Maintenance, Army account.		
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 such a reconciliation with the CSBA.		
Total, Scorekeeping Differences	-14	2,429
<u>Technical Outlay Estimating Differences:</u>		
Iraq Freedom Fund.....	---	-1,671
OMB has lower estimates of outlays from prior-year authority (-\$1,671 billion) than CBO.		
Other technical outlay estimating differences	---	-597
Total, Differences	-14	161
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	390,917	415,630
<u>SUMMARY</u>		
CBO TOTAL, DEFENSE APPROPRIATIONS¹	390,931	415,469
TOTAL DIFFERENCES	-14	161
OMB TOTAL, DEFENSE APPROPRIATIONS²	390,917	415,630

¹ CBO data received by OMB on July 22, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 3.
P.L. 108-287, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2005 (TITLES IX AND X)
2004 SUPPLEMENTAL -- ADDITIONAL WAR-RELATED APPROPRIATIONS AND OTHER MATTERS
(in millions of dollars)

2004 SUPPLEMENTAL APPROPRIATIONS	Enacted Spending			
	FY 2004		FY 2005	
	BA	OL	BA	OL
<u>DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS</u>				
CBO ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS¹	28,156	494	---	20,205
<u>Scorekeeping Differences:</u>				
Department of Defense:				
Revolving and Management Funds:				
Working Capital Fund, Army.....	-1,478	---	---	-1,229
CBO includes \$1,478 million of the funding and associated outlays in this Army account. OMB includes the funding in the Working Capital Fund, Defense-wide account. OMB also assumes a higher outlay rate for this funding in FY 2005 than CBO.				
Working Capital Fund, Defense-wide.....	1,478	---	---	1,478
OMB includes \$1,478 million of the appropriated funding and associated outlays in this account. CBO includes the funding in the Working Capital Fund, Army account. OMB also assumes a higher outlay rate for this funding in FY 2005 than CBO.				
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 such a reconciliation with the CSBA.				
Total, Scorekeeping Differences	1	---	---	249
<u>Technical Outlay Estimating Differences:</u>				
Department of Defense:				
Operation and Maintenance, Army.....	---	---	---	-933
OMB assumes a lower spend-out rate (68.8 percent) than CBO (75.46 percent) for this account in FY 2005.				
Other technical outlay estimating differences	---	-494	---	-162
Total, Differences	1	-494	---	-846
OMB ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS	28,157	---	---	19,359

¹ CBO data received by OMB on July 22, 2004.

TABLE 4.
P.L. 108-303, EMERGENCY SUPPLEMENTAL APPROPRIATIONS ACT FOR DISASTER ASSISTANCE, 2004
(in millions of dollars)

	Enacted Spending			
	FY 2004		FY 2005	
	BA	OL	BA	OL
<u>DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS</u>				
CBO ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS¹	2,000	---	---	622
<u>Technical Outlay Estimating Differences:</u>				
Department of Homeland Security:				
Disaster Relief.....	---	400	---	778
<small>OMB assumes much faster spendout of the hurricane supplemental funding than CBO does. OMB assumes a 20-percent spendout rate in the 1st year and a 70-percent outlay rate in the second year. CBO assumes a 31-percent spendout rate beginning in the second year.</small>				
OMB ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS	2,000	400	---	1,400

¹ CBO data received by OMB on February 17, 2004.

TABLE 5.
PL.108-324, MILITARY CONSTRUCTION APPROPRIATIONS AND
EMERGENCY HURRICANE SUPPLEMENTAL APPROPRIATIONS ACT, 2005
(in millions of dollars)

2005 MILITARY CONSTRUCTION APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	10,003	9,975
<u>Scorekeeping Differences:</u>		
Department of Defense:		
Family Housing:		
Family Housing Improvement Fund.....	-1	91
Budget authority difference (-\$1 million) due to rounding. In addition, OMB has higher estimates of outlays from prior-year authority (+\$91 million) than CBO.		
Family Housing Construction, Navy and Marine Corps.....	-1	23
Budget authority difference (-\$1 million) due to rounding. OMB has higher estimates of outlays from prior-year authority (+\$23 million) than CBO.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Defense:		
Military Construction:		
Military Construction, Defense-Wide.....	---	26
OMB has higher estimates of outlays from prior-year authority (+\$26 million) than CBO.		
Military Construction, Navy.....	---	-72
OMB has lower estimates of outlays from prior-year authority (-\$72 million) than CBO.		
Military Construction, Army.....	---	-47
OMB has lower estimates of outlays from new authority (-\$203 million) and higher estimates of outlays from prior-year authority (+\$156 million) than CBO.		
Family Housing:		
Family Housing Construction, Army	---	-25
OMB has lower estimates of outlays from prior-year authority (-\$25 million) than CBO.		
Family Housing Operation and Maintenance, Army	---	48
OMB has higher estimates of outlays from prior-year authority (+\$48 million) than CBO.		
Family Housing Operation and Maintenance, Navy and Marine Corps.....	---	46
OMB has higher estimates of outlays from prior-year authority (+\$46 million) than CBO.		
Family Housing Construction, Air Force	---	-47
OMB has lower estimates of outlays from new authority (-\$1 million) and lower estimates of outlays from prior-year authority (-\$46 million) than CBO.		
Foreign Currency Fluctuations, Construction.....	---	-18
OMB has lower estimates of outlays from prior-year authority (-\$18 million) than CBO.		
Other Technical Outlay Estimating Differences.....	---	-14
TOTAL DIFFERENCES.....	-2	11
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	10,001	9,986

¹ CBO data received by OMB on October 13, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 5.
PL.108-324, DIVISION B, MILITARY CONSTRUCTION APPROPRIATIONS AND
EMERGENCY HURRICANE SUPPLEMENTAL APPROPRIATIONS ACT, 2005

(in millions of dollars)

2005 HURRICANE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL

DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS

CBO ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS^{4,2}.....	14,528	7,024
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Scorekeeping Differences:

Department of Agriculture:

Commodity Credit Corporation.....	70	352
OMB includes \$40 million for payments to sugar producers; \$10 million for cottonseed producers; \$10 million for dairy producers; and \$10 million for timber assistance and the associated outlays in this account. CBO divides the funding between the Farm Service Agency account and the Tree Assistance Program account. Additionally, OMB assumes a higher first-year spendout rate than CBO.		
Farm Service Agency, Salaries and Expenses.....	4	4
OMB includes \$4 million of budget authority and associated outlays in this account. CBO includes the funding in a separate Farm Service Agency, Sugar, Cottonseed, Dairy, Administration account.		
Farm Service Agency, Sugar, Cottonseed, Dairy, Administration.....	-64	-60
CBO includes \$40 million for payments to sugar producers; \$10 million for cottonseed producers; \$10 million for dairy producers; and \$4 million for the Farm Service Agency Administration costs and the associated outlays in this account. OMB divides the funding between the Commodity Credit Corporation and Farm Service Agency, Salaries and Expenses account.		
Tree Assistance Program.....	-11	-17
CBO includes \$10 million for timber assistance and the associated outlays in this account. OMB includes the funding in the Commodity Credit account. In addition, OMB scores \$8 million for the tree assistance program and CBO scores \$9 million. This difference is due to rounding. Additionally, OMB assumes a lower first-year spendout rate than CBO.		

Department of Defense:

Operation and Maintenance, Army National Guard.....	-1	-1
OMB scores \$11 million of budget authority and associated outlays in this account. CBO scores \$12 million of budget authority and associated outlays. The difference is due to rounding.		
Procurement, Defense-wide.....	1	-20
OMB scores \$91 million for this account and CBO scores \$90 million net of transfers against this account resulting in a \$1 million difference due to rounding. OMB also assumes a lower first-year spendout rate for this account than CBO.		
Aircraft Procurement, Air Force.....	-1	---
OMB scores \$10 million for this account and CBO scores \$11 million. This difference is due to rounding.		
Working Capital Fund, Defense-wide.....	4	4
OMB includes \$4 million of budget authority and associated outlays in this account. CBO includes the funding in the Working Capital Fund, Army account. OMB also assumes a higher first-year spendout rate than CBO.		

TABLE 5.
PL.108-324, DIVISION B, MILITARY CONSTRUCTION APPROPRIATIONS AND
EMERGENCY HURRICANE SUPPLEMENTAL APPROPRIATIONS ACT, 2005

(in millions of dollars)

2005 HURRICANE APPROPRIATIONS	FY 2005 Enacted	
	BA	OL
Working Capital Fund, Army..... CBO includes \$4 million of budget authority and the associated outlays in this account. OMB includes the funding in the Working Capital Fund, Defense-wide account. OMB also assumes a higher first-year spendout rate than CBO.	-4	-3
Other Procurement, Airforce..... OMB scores \$2 million of budget authority and associated outlays in this account. CBO scores \$3 million of budget authority and associated outlays. These differences are due to rounding.	-1	-1
CBO Rounding Adjustment CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.	1	---
Total, Scorekeeping Differences	-2	258
Other technical outlay estimating differences	---	-172
Total, Differences	-2	86
OMB ESTIMATE, DISCRETIONARY SUPPLEMENTAL APPROPRIATIONS²	14,526	7,110

SUMMARY

CBO TOTAL, SUPPLEMENTAL HURRICANE APPROPRIATIONS^{1, 2}	14,528	7,024
TOTAL DIFFERENCES	-2	86
OMB TOTAL, SUPPLEMENTAL HURRICANE APPROPRIATIONS²	14,526	7,110

¹ CBO data received by OMB on October 15, 2004.

² Both OMB and CBO estimated \$2.9 billion in savings generated by reducing out-year spending over the next 10-year period. OMB and CBO estimates for the offset are the same and are scored in the Commodity Credit Corporation. The savings, however, do not begin until FY 2006 and, therefore, are not displayed in this table.

TABLE 6.
P.L. 108-334, DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2005
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>BUDGET AUTHORITY FOR PROJECT BIOSHIELD</u>		
CBO TOTAL, PROJECT BIOSHIELD^{1,2}	2,528	---
TOTAL DIFFERENCES	---	---
OMB TOTAL, PROJECT BIOSHIELD²	2,528	---
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{4,2}	29,472	29,819
<u>Scorekeeping Differences:</u>		
Department of Homeland Security:		
Border and Transportation Security:		
Operating Expenses	-506	-746
OMB has higher estimates of offsetting collections (\$506 million) from air carrier fees than CBO, which leads to the budget authority and most of the outlay differences. OMB also has slightly lower estimates of outlays from new authority (-\$10 million) and lower estimates of outlays from prior-year authority (-\$230 million) than CBO.		
Salaries and Expenses (Customs and Border Protection)	-259	212
OMB scores the Air and Marine Interdiction appropriation in a different account, but CBO scores the \$258 million in this account. In addition, there is a \$1 million budget authority difference due to rounding differences. OMB has higher estimates of outlays from new authority (+\$265 million) and lower estimates of outlays from prior-year authority (-\$53 million) than CBO.		
Salaries and Expenses (Immigration and Customs Enforcement)	1	179
Budget authority difference is due to rounding differences. OMB has higher estimates of outlays from new authority (+\$1 million) and higher estimates of outlays from prior-year authority (+\$178 million) than CBO.		
Air and Marine Interdiction	258	245
OMB scores the Air and Marine Interdiction appropriation in this account, but CBO scores the \$258 million appropriation in the Salaries and Expenses account. OMB has higher estimates of outlays from new authority (+\$155 million) and higher estimates of outlays from prior-year authority (+\$90 million) than CBO.		
United States Coast Guard:		
Trust Fund Share of Expenses.....	2	5
OMB scores \$2 million in budget authority derived from the Oil Spill Liability Trust Fund in this account while CBO scores it in the Research, Development, Test, and Evaluation account. OMB has higher estimates of outlays from new authority (+\$23 million) and lower estimates of outlays from prior-year authority (-\$18 million) than CBO.		
Research, Development, Test, and Evaluation	-3	3
CBO scores this appropriation in this account while OMB scores \$2 million in the Trust Fund Share of Expenses account. In addition, there is a rounding difference of \$1 million. OMB also has higher estimates of outlays from new authority (+\$3 million) than CBO.		

TABLE 6.
P.L. 108-334, DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2005
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Technical Outlay Estimating Differences:		
Department of Homeland Security:		
Departmental Management:		
State and Local Programs	---	819
OMB has higher estimates of outlays from new authority (+\$281 million) and higher estimates of outlays from prior-year authority (+\$538 million) than CBO.		
U.S. Secret Service:		
Salaries and Expenses	---	52
OMB has lower estimates of outlays from new authority (-\$129 million) and higher estimates of outlays from prior-year authority (+\$181 million) than CBO.		
Border and Transportation Security:		
Automation Modernization	---	-84
OMB has lower estimates of outlays from new authority (-\$42 million) and lower estimates of outlays from prior-year authority (-\$42 million) than CBO.		
Construction	---	46
OMB has higher estimates of outlays from new authority (+\$28 million) and higher estimates of outlays from prior-year authority (+\$18 million) than CBO.		
Federal Air Marshals	---	120
OMB has higher estimates of outlays from new authority (+\$133 million) and lower estimates of outlays from prior-year authority (-\$13 million) than CBO.		
United States Coast Guard:		
Operating Expenses.....	---	-36
OMB has lower estimates of outlays from new authority (-\$37 million) and higher estimates of outlays from prior-year authority (+\$1 million) than CBO.		
Acquisition, Construction, and Improvements	---	-45
OMB has lower estimates of outlays from new authority (-\$4 million) and lower estimates of outlays from prior-year authority (-\$41 million) than CBO.		
Emergency Preparedness and Response:		
Operating Expenses	---	-304
OMB has lower estimates of outlays from prior-year authority (-\$304 million) than CBO.		
Biodefense Countermeasures.....	---	244
OMB has higher estimates of outlays from new authority (+\$254 million) and lower estimates of outlays from prior-year authority (-\$10 million) than CBO.		
Mitigation Grants	---	28
OMB has higher estimates of outlays from new authority (+\$19 million) and higher estimates of outlays from prior-year authority (+\$9 million) than CBO.		
Disaster Relief	---	301
OMB has higher estimates of outlays from new authority (+\$715 million) and lower estimates of outlays from prior-year authority (-\$414 million) than CBO.		

TABLE 6.
P.L. 108-334, DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2005
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Administrative and Regional Operations	---	-22
OMB has lower estimates of outlays from new authority (-\$15 million) and lower estimates of outlays from prior-year authority (-\$7 million) than CBO.		
Science and Technology:		
Research, development, acquisitions, and operations	---	389
OMB has higher estimates of outlays from new authority (+\$669 million) and lower estimates of outlays from prior-year authority (-\$280 million) than CBO.		
Assessments and Evaluation	---	-35
OMB has higher estimates of outlays from new authority (+\$19 million) and lower estimates of outlays from prior-year authority (-\$54 million) than CBO.		
Other technical estimating differences.....	---	38
TOTAL DIFFERENCES.....	-507	1,409
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	28,965	31,228

SUMMARY

CBO TOTAL, HOMELAND SECURITY APPROPRIATIONS^{1,2}	32,000	29,819
TOTAL DIFFERENCES.....	-507	1,409
OMB TOTAL, HOMELAND SECURITY APPROPRIATIONS²	31,493	31,228

¹ CBO data received by OMB on October 14, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 7.
P.L. 108-335, DISTRICT OF COLUMBIA APPROPRIATIONS ACT, 2005
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	560	541
<u>Technical Outlay Estimating Differences:</u>		
District of Columbia:		
Federal Payment to Court Services and Offender Supervision Agency..... OMB has higher estimates of outlays from new authority (+\$14 million) and higher estimates of outlays from prior-year authority (+\$6 million) than CBO.	---	20
Federal Support for Economic Development to the District of Columbia..... OMB has lower estimates of budget authority (-\$1 million) and lower estimates of outlays from new authority (-\$1 million) than CBO.	-1	-1
Federal Payment to the District of Columbia Courts..... OMB has lower estimates of budget authority (-\$1 million), lower estimates of outlays from new authority (-\$3 million), and higher estimates of outlays from prior-year authority (+\$1 million) than CBO.	-1	-2
CBO Rounding Adjustment CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.	1	---
TOTAL DIFFERENCES	-1	17
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	559	558

¹ CBO data received by OMB on November 30, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}.....	16,981	18,486
<u>Scorekeeping Differences:</u>		
Department of Agriculture:		
Office of the Secretary:		
Office of the Secretary.....	-1	-2
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$4 million) and higher estimates of outlays from prior-year authority (+\$2 million) than CBO.		
Executive Operations.....	1	1
Budget authority and outlay differences are due to rounding.		
Cooperative State Research, Education, and Extension Service:		
Research and Education activities.....	-1	-62
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$6 million) and lower estimates of outlays from prior-year authority (-\$56 million) than CBO.		
Animal and Plant Health Inspection Service:		
Salaries and Expenses.....	73	130
While the Budget requested full funding to combat several ongoing infestations, the bill underfunded several of these requests by a total of +\$43 million in budget authority and +\$22 million in outlays. When this occurs, OMB assumes that the underfunding will necessitate using authority to transfer CCC (mandatory) funding to APHIS to make up the difference, whereas CBO does not. In addition, CBO scores the \$30 million in budget authority and \$15 million in outlays for commercial citrus and lime growers in Section 752 of the general provisions to the Commodity Credit Corporation Fund, whereas OMB scores the provision to this account. OMB also has higher estimates of technical outlays from new authority (+\$13 million) and higher estimates of outlays from prior-year authority (+\$80 million) than CBO.		
Farm Service Agency:		
Farm Service Agency, Salaries and Expenses.....	-4	-3
CBO scores the \$4 million in budget authority and \$2 million in outlays for the Ohio Livestock Expo Center (Section 790), the Virginia Horse Center (Section 791), and the Wisconsin Federation of Cooperatives (Section 793) to this account, whereas OMB scores the first two items to the Rural Community Advancement Program and the third item to Rural Cooperative Development Grants. OMB also has lower estimates of technical outlays from new authority (-\$52 million) and higher estimates of outlays from prior-year authority (+\$51 million) than CBO.		

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Commodity Credit Corporation Fund.....	-30	-66
<p>CBO scores the \$30 million in budget authority and \$15 million in outlays for commercial citrus and lime growers in Section 752 of the general provisions to this account, whereas OMB scores the provision to the Animal and Plant Health Inspection Service. In addition, OMB has lower estimates of outlays from new authority (-\$51 million) than CBO.</p>		
Natural Resources Conservation Service:		
Farm Security and Rural Investment Programs.....	38	108
<p>OMB scores -\$354 million in discretionary budget authority and -\$96 million in discretionary outlay savings due to provisions that modify this mandatory account by blocking funds over a certain threshold from being spent for a wetlands reserve program, environmental quality incentives, wildlife habitat incentives, a farmland protection program, a ground and surface water conservation program and a conservation security program. CBO scores +\$33 million more in discretionary budget authority savings than OMB because CBO's baseline estimate for the conservation security program is higher by that amount. In addition, CBO's estimate of savings from the budget authority that would be blocked for the Wetlands Reserve program is +\$5 million higher than OMB's estimate. OMB estimates less discretionary outlay savings from these provisions than CBO (+\$108 million).</p>		
Great Plains Conservation Program.....	-1	---
<p>CBO scores a rescission of \$1 million in budget authority and outlays pursuant to section 792 of the general provisions in this account, whereas OMB scores a rescission of \$2 million in budget authority and \$1 million in outlays for the same provision.</p>		
Watershed and Flood Prevention Operations.....	1	3
<p>CBO scores a rescission of \$1 million in budget authority and outlays pursuant to section 792 of the general provisions, whereas OMB estimates that no money is available for rescission. OMB also has higher estimates of outlays from new authority (+\$7 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.</p>		
Rural Development:		
Rural Community Advancement Program.....	1	-35
<p>CBO scores the \$2 million in budget authority for the Ohio Livestock Expo Center (Section 790) and the Virginia Horse Center (Section 791) to the Farm Service Agency, whereas OMB scores these items to this account. The remaining \$1 million in budget authority difference is due to rounding for section 787 of the general provisions, a provision that appropriates funds for grants to the Alaska Village Initiatives. OMB also has higher estimates of outlays from new authority (+\$16 million) and lower estimates of outlays from prior-year authority (-\$51 million) than CBO.</p>		
Rural Utilities Service:		
Rural Electrification & Telecommunications Loans Program Acct.....	5	5
<p>CBO scored an additional -\$7 million in negative subsidy budget authority due to an increase in loan authorizations from \$1,620 million in the President's Budget to \$2,000 million in the bill in the Direct FFB Electric loans. Due to a difference in disbursement assumptions, OMB only scored an additional -\$2 million in negative subsidy budget authority for this increase in loan authorizations. OMB also has higher estimates of outlays from new authority (+\$8 million) and lower estimates of outlays from prior-year authority (-\$3 million) than CBO.</p>		

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Distance Learning and Telemedicine Program.....	-1	4
Budget authority difference is due to rounding. In addition, OMB has lower estimates of outlays from new authority (-\$3 million) and higher estimates of outlays from prior-year authority (+\$7 million) than CBO.		
Rural Housing Service:		
Rental Assistance Program.....	1	-19
CBO scores the \$1 million budget authority and outlay rescission pursuant to Section 762 of the general provisions to this account, whereas OMB scores the rescission to Rural Housing Assistance Grants. In addition, OMB has lower estimates of outlays from prior-year authority (-\$18 million) than CBO.		
Rural Housing Assistance Grants.....	-1	-8
CBO scores the \$1 million budget authority and outlay rescission pursuant to Section 762 of the general provisions to the Rental Assistance Program, whereas OMB scores the rescission to this account. In addition, OMB has lower estimates of outlays from new authority (-\$3 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.		
Rural Housing Insurance Fund Program Account.....	1	11
Budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$19 million) and lower estimates of outlays from prior-year authority (-\$8 million) than CBO.		
Rural Business - Cooperative Service:		
Rural Empowerment Zones and Enterprise Community Grants.....	-1	6
Budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$4 million) and higher estimates of outlays from prior-year authority (+\$2 million) than CBO.		
Rural Cooperative Development Grants.....	2	-44
CBO scores the \$2 million in budget authority and \$2 million in outlays for the Wisconsin Federation of Cooperatives (Section 793) to the Farm Service Agency, whereas OMB scores the item to this account. Additionally, OMB also has lower estimates of technical outlays from new authority (-\$36 million) and lower estimates of outlays from prior-year authority (-\$10 million) than CBO.		
Food and Nutrition Service:		
Food Stamp Program.....	30	28
Although this account is mandatory under the BEA, several activities in it are controlled by the appropriations process, and OMB scores them as discretionary. These activities are either new to the account since the BEA was enacted or have been expanded above the baseline levels that preceded the BEA and are not assumed in OMB's mandatory baseline. CBO scores these activities as mandatory. This results in a difference of +\$30 million in discretionary budget authority and +\$28 million in discretionary outlays.		

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Child Nutrition Programs.....	11	11
<p>Although this account is mandatory under the BEA, several activities in it are controlled by the appropriations process, and OMB scores them as discretionary. These activities are either new to the account since the BEA was enacted or have been expanded above the baseline levels that preceded the BEA and are not assumed in OMB's mandatory baseline. CBO scores only the new activities to the account as discretionary and the remainder as mandatory. This results in a difference of +\$11 million in discretionary budget authority and +\$11 million in discretionary outlays.</p>		
Nutrition Programs Administration.....	-1	---
<p>Budget authority difference is due to rounding.</p>		
Department of Health and Human Services:		
Food and Drug Administration:		
Salaries and Expenses.....	4	50
<p>CBO's estimate of the funds appropriated to this account is \$4 million lower than OMB's. In addition, OMB has higher estimates of outlays from new authority (+\$52 million) and lower estimates of outlays from prior-year authority (-\$2 million) than CBO.</p>		
Denali Commission:		
Denali Commission.....	-11	-11
<p>OMB scores the Denali Commission in the Energy/Water spending bill while CBO scores this as a discretionary permanent appropriation in the Agriculture spending bill.</p>		
CBO Rounding Adjustment.....	1	---
<p>CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of Agriculture:		
Office of the Secretary:		
Common Computing Environment.....	---	15
<p>OMB has higher estimates of outlays from new authority (+\$18 million) and lower estimates of outlays from prior-year authority (-\$3 million) than CBO.</p>		
Agriculture Research Service:		
Salaries and Expenses.....	---	36
<p>OMB has higher estimates of outlays from new authority (+\$45 million) and lower estimates of outlays from prior-year authority (-\$9 million) than CBO.</p>		
Buildings and Facilities.....	---	-13
<p>OMB has higher estimates of outlays from new authority (+\$9 million) and lower estimates of outlays from prior-year authority (-\$22 million) than CBO.</p>		

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Cooperative State Research, Education, and Extension Service:		
Extension activities.....	---	-22
OMB has lower estimates of outlays from new authority (-\$27 million) and higher estimates of outlays from prior-year authority (+\$5 million) than CBO.		
Initiative for future agriculture and food systems.....	---	26
OMB has higher estimates of outlays from new authority (+\$26 million) than CBO.		
Animal and Plant Health Inspection Service:		
Buildings and Facilities.....	---	10
OMB has lower estimates of outlays from new authority (-\$2 million) and higher estimates of outlays from prior-year authority (+\$12 million) than CBO.		
Food Safety and Inspection Service:		
Salaries and Expenses.....	---	-12
OMB has higher estimates of outlays from new authority (+\$52 million) and lower estimates of outlays from prior-year authority (-\$64 million) than CBO.		
Farm Service Agency:		
Agricultural Credit Insurance Fund.....	---	23
OMB has higher estimates of outlays from new authority (+\$3 million) and higher estimates of outlays from prior-year authority (+\$20 million) than CBO.		
Emergency Conservation Program.....	---	-14
OMB has lower estimates of outlays from prior-year authority (-\$14 million) than CBO.		
Natural Resources Conservation Service:		
Conservation Operations.....	---	30
OMB has higher estimates of outlays from new authority (+\$151 million) and lower estimates of outlays from prior-year authority (-\$121 million) than CBO.		
Watershed Rehabilitation Program.....	---	-12
OMB has lower estimates of outlays from new authority (-\$10 million) and lower estimates of outlays from prior-year authority (-\$2 million) than CBO.		
Rural Utilities Service:		
High Energy Cost Grants.....	---	16
OMB has higher estimates of outlays from new authority (+\$8 million) and higher estimates of outlays from prior-year authority (+\$8 million) than CBO.		
Local Television Loan Guarantee Program.....	---	84
OMB has higher estimates of outlays from new authority (+\$88 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.		

TABLE 8.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION A
AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND
RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Rural Housing Service:		
Farm Labor Program account.....	---	13
OMB has higher estimates of outlays from prior-year authority (+\$13 million) than CBO.		
Rural Community Grants.....	---	-17
OMB has lower estimates of outlays from new authority (-\$17 million) than CBO.		
Rural Business - Cooperative Service:		
Rural Strategic Investment Program Account.....	---	-31
OMB has lower estimates of outlays from new authority (-\$31 million) than CBO.		
Renewable Energy Program Account.....	---	9
OMB has higher estimates of outlays from new authority (+\$7 million) and higher estimates of outlays from prior-year authority (+\$2 million) than CBO.		
Foreign Agricultural Service:		
P.L. 480 Grants - Titles I and II.....	---	-208
OMB has lower estimates of outlays from new authority (-\$102 million) and lower estimates of outlays from prior-year authority (-\$106 million) than CBO.		
McGovern-Dole international food for education and child nutrition.....	---	28
OMB has higher estimates of outlays from new authority (+\$42 million) and lower estimates of outlays from prior-year authority (-\$14 million) than CBO.		
Food and Nutrition Service:		
Special supplemental nutrition program (WIC).....	---	7
OMB has lower estimates of outlays from new authority (-\$41 million) and higher estimates of outlays from prior-year authority (+\$48 million) than CBO.		
Other technical estimating differences.....	---	16
TOTAL DIFFERENCES.....	117	91
OMB ESTIMATE, AGRICULTURE APPROPRIATIONS².....	17,098	18,577
<u>SUMMARY</u>		
CBO ESTIMATE, AGRICULTURE APPROPRIATIONS^{1,2}.....	16,981	18,486
TOTAL DIFFERENCES.....	117	91
OMB ESTIMATE, AGRICULTURE APPROPRIATIONS².....	17,098	18,577

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 9.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION B
DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE, AND THE JUDICIARY AND RELATED
AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	40,026	40,448
<u>Scorekeeping Differences:</u>		
Department of Commerce:		
Departmental Management:		
Fisheries Finance, Negative Subsidies.....	-8	-8
OMB counts these fees as offsetting receipts in this account, credited to the agency, whereas CBO counts them as offsetting collections, credited to the program account.		
Fisheries Finance Program Account.....	8	8
OMB counts these fees as offsetting receipts, credited to the agency negative subsidies account, whereas CBO counts them as offsetting collections, credited to this account.		
U.S. Patent and Trademark Office:		
Salaries and Expenses.....	42	67
OMB has a lower estimate of offsetting collections than CBO which leads to the +\$42 million difference in budget authority and outlays. OMB also has lower estimates of outlays from new authority (-\$108 million) and higher estimates of outlays from prior-year authority (+\$133 million) than CBO.		
Department of Health and Human Services:		
Vaccine Injury Compensation Program Trust Fund.....	1	1
Budget authority and outlays differences are due to rounding.		
Department of Justice:		
General Administration:		
Salaries and Expenses.....	-41	-39
OMB scores the \$41 million for Legal Activities Office Automation in a separate account and CBO scores it as part of this account, which leads to the difference in both budget authority and outlays. In addition, OMB has higher (+\$2 million) estimates of outlays from prior-year authority.		
Legal Activities and U.S. Marshals:		
Salaries and Expenses, Antitrust Division.....	-49	-42
OMB has a higher estimate of offsetting collections than CBO does, which leads to the difference in both budget authority and outlays. OMB also has higher estimates of outlays from prior-year authority (+7 million) than CBO.		
Legal Activities Office Automation.....	41	39
OMB scores Legal Activities Automation (\$41 million) in this account and CBO scores it as part of General Administration's Salaries and Expenses account. OMB has higher estimates of outlays from new authority (+\$36 million) and higher estimates of outlays from prior-year authority (+\$3 million) than CBO.		
Fees for Bankruptcy Oversight, U.S. Trustees System.....	-179	-179
OMB counts the \$179 million in collections as offsetting receipts in this account, credited to the agency, whereas CBO counts these collections as offsetting collections, credited to the U.S. Trustee System Fund account.		

TABLE 9.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION B
DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE, AND THE JUDICIARY AND RELATED
AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
U.S. Trustee System Fund.....	179	171
<p>OMB counts the \$179 million in collections as offsetting receipts, credited to the agency whereas CBO counts these collections as offsetting collections, credited to this account. OMB also has lower estimates of outlays from prior-year authority (-\$8 million) than CBO.</p>		
Federal Prison System:		
Buildings and Facilities.....	189	117
<p>OMB scores the \$189 million for Building and Facilities in this account and CBO scores it in Salaries and Expenses. OMB has higher estimates of outlays from new authority (+\$20 million) and higher estimates of outlays from prior-year authority (+\$97 million) than CBO.</p>		
Salaries and Expenses.....	-189	-240
<p>OMB scores the \$189 million for Building and Facilities in a separate account and CBO scores it in this account. OMB has lower estimates of outlays from new authority (-\$250 million) and higher estimates of outlays from prior-year authority (+\$10 million) than CBO.</p>		
Office of Justice Programs:		
Justice Assistance.....	-6	1,432
<p>OMB scores the discretionary enhancements (\$6 million) to this mandatory program in a separate account, while CBO scores it within the Justice Assistance account. In addition to the resulting \$6 million difference in outlays from new authority, there is a large difference (+\$1,438 million) in prior-year outlay estimates.</p>		
Public Safety Officers' Benefits.....	6	6
<p>OMB scores the discretionary enhancements (\$6 million) to this mandatory program in this account, while CBO scores it within the Justice Assistance account. This results in the budget authority and outlay difference.</p>		
Crime Victims Fund.....	-361	-438
<p>OMB's estimate comes from a higher, revised estimate of collections. CBO's estimate is a combination of lower estimates of fees coming in plus a higher estimate of outlays from FY 2004. OMB also has lower estimates of outlays from new authority (-\$438 million) than CBO.</p>		
Federal Communications Commission:		
Salaries and Expenses.....	31	38
<p>OMB has a lower estimate of offsetting collections than CBO (+\$12 million). CBO also scores a savings of \$19 million in budget authority and outlays for asset sales that OMB does not score. OMB has higher estimates of outlays from new authority (+\$21 million) and higher estimates of outlays from prior-year authority (+\$17 million) than CBO.</p>		
Federal Trade Commission:		
Salaries and Expenses.....	-48	-43
<p>OMB has a higher estimate (-\$48 million) of offsetting collections than CBO, which leads to the differences in both budget authority and outlays. OMB also has higher estimates of outlays from prior-year authority (+\$5 million) than CBO.</p>		

TABLE 9.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION B
DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE, AND THE JUDICIARY AND RELATED
AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Office of Personnel Management (OPM):		
Employees and Retired Employees Health Benefits Funds.....	28	28
<p>The U.S. Patent and Trademark Office (USPTO) Salaries and Expenses account includes a legislative proposal that would raise fee collections to both allow the agency to implement its strategic plan initiatives and to transfer to OPM the accruing indirect personnel costs associated with post-retirement health insurance, life insurance, and retirement benefits to USPTO employees. OMB included these amounts (+\$38 million) in the baseline estimates of the pertinent OPM accounts, rather than as a discretionary change, as CBO has shown, in this account and in the Treasury account below.</p>		
Department of the Treasury:		
Undistributed Offsetting Receipts		
Employer share, employee retirement.....	11	11
See OPM, Employees and Retired Employees Health Benefits Funds Account above.		
Estimating differences of 0.54 percent across-the-board reduction.....	8	5
<p>OMB calculated the 0.54 percent cut (Section 640) to the accounts in the bill by account (tracked in millions) while CBO reflected this cut to the total provided in a plug account. This resulted in differences of \$8 million in budget authority and \$5 million in outlays.</p>		
CBO Rounding Adjustment.....	-2	---
<p>CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Judiciary:		
Supreme Court of the United States:		
Care of the Buildings and Grounds.....	---	-15
OMB has higher estimates of outlays from new authority (+\$5 million) and lower estimates of outlays from prior-year authority (-\$20 million) than CBO.		
Department of Commerce:		
Bureau of the Census:		
Salaries and Expenses.....	---	-15
OMB has lower estimates of outlays from new authority (-\$39 million) and higher estimates of outlays from prior-year authority (+\$24 million) than CBO.		
Periodic Censuses and Programs.....	---	37
OMB has higher estimates of outlays from new authority (+\$37 million) than CBO.		
National Oceanic and Atmospheric Administration:		
Operations, Research, and Facilities.....	---	119
OMB has lower estimates of outlays from new authority (-\$94 million) and higher estimates of outlays from prior-year authority (+\$213 million) than CBO.		

TABLE 9.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION B
DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE, AND THE JUDICIARY AND RELATED
AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Procurement, Acquisition and Construction.....	---	-23
OMB has lower estimates of outlays from new authority (-\$55 million) and higher estimates of outlays from prior-year authority (+\$32 million) than CBO.		
Pacific Coastal Salmon Recovery.....	---	-30
OMB has higher estimates of outlays from new authority (+\$60 million) and lower estimates of outlays from prior-year authority (-\$90 million) than CBO.		
Promote and Develop Fishery Products and Research.....	---	-29
OMB has lower estimates of outlays from new authority (-\$29 million) than CBO.		
National Institute of Standards and Technology:		
Scientific and Technical Research and Services.....	---	-57
OMB has lower estimates of outlays from new authority (-\$5 million) and lower estimates of outlays from prior-year authority (-\$52 million) than CBO.		
Industrial Technology Services.....	---	32
OMB has higher estimates of outlays from new authority (+\$4 million) and higher estimates of outlays from prior-year authority (+\$28 million) than CBO.		
Department of Justice:		
Legal Activities and U.S. Marshals:		
Salaries and expenses, U.S. Attorneys.....	---	-83
OMB has lower estimates of outlays from new authority (-\$70 million) and lower estimates of outlays from prior-year authority (-\$13 million) than CBO.		
Salaries and expenses, U.S. Marshals Service.....	---	-26
OMB has lower estimates of outlays from new authority (-\$20 million) and lower estimates of outlays from prior-year authority (-\$6 million) than CBO.		
Federal Bureau of Investigation:		
Salaries and Expenses.....	---	984
OMB has lower estimates of outlays from new authority (-\$180 million) and higher estimates of outlays from prior-year authority (+\$1,164 million) than CBO.		
Drug Enforcement Administration:		
Salaries and Expenses.....	---	-45
OMB has lower estimates of outlays from new authority (-\$89 million) and higher estimates of outlays from prior-year authority (+\$44 million) than CBO.		
Office of Justice Programs:		
Community Oriented Policing Services.....	---	-335
OMB has lower estimates of outlays from new authority (-\$36 million) and lower estimates of outlays from prior-year authority (-\$299 million) than CBO.		
Weed and Seed Program Fund.....	---	-46
OMB has lower estimates of outlays from prior-year authority (-\$46 million) than CBO.		
Juvenile Justice Programs.....	---	-226
OMB has higher estimates of outlays from new authority (+\$37 million) and lower estimates of outlays from prior-year authority (-\$263 million) than CBO.		

TABLE 9.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION B
DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE, AND THE JUDICIARY AND RELATED
AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
State and Local Law Enforcement Assistance.....	---	-1,238
OMB has lower estimates of outlays from prior-year authority (-\$1,238 million) than CBO. CBO includes prior-year outlays for programs transferred to the Department of Homeland Security (DHS) from OJP that OMB scores in the DHS bill.		
Violence Against Women Office.....	---	26
OMB has higher estimates of outlays from prior-year authority (+\$26 million) than CBO.		
Department of State:		
Administration of Foreign Affairs:		
Diplomatic and Consular Programs.....	---	227
OMB has higher estimates of outlays from new authority (+\$294 million) and lower estimates of outlays from prior-year authority (-\$67 million) than CBO.		
Educational and Cultural Exchange Programs.....	---	-44
OMB has lower estimates of outlays from prior-year authority (-\$44 million) than CBO.		
Emergencies in the Diplomatic and Consular Service.....	---	-16
OMB has lower estimates of outlays from prior-year authority (-\$16 million) than CBO.		
Embassy Security, Construction, and Maintenance.....	---	150
OMB has lower estimates of outlays from new authority (-\$82 million) and higher estimates of outlays from prior-year authority (+\$232 million) than CBO.		
International Organizations and Conferences:		
Contributions for International Peacekeeping Activities.....	---	-35
OMB has higher estimates of outlays from new authority (+\$29 million) and lower estimates of outlays from prior-year authority (-\$64 million) than CBO.		
Broadcasting Board of Governors:		
Broadcasting Capital Improvements.....	---	23
OMB has higher estimates of outlays from prior-year authority (+\$23 million) than CBO.		
Securities and Exchange Commission:		
Salaries and Expenses.....	---	124
OMB has lower estimates of outlays from new authority (-\$43 million) and higher estimates of outlays from prior-year authority (+\$167 million) than CBO.		
Other technical estimating differences.....	---	167
TOTAL DIFFERENCES.....	-339	560
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS².....	39,687	41,008

SUMMARY

CBO TOTAL, COMMERCE, JUSTICE, STATE APPROPRIATIONS^{1,2}.....	40,026	40,448
TOTAL DIFFERENCES.....	-339	560
OMB TOTAL, COMMERCE, JUSTICE, STATE APPROPRIATIONS².....	39,687	41,008

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 10.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION C
ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	28,488	28,181
<u>Scorekeeping Differences:</u>		
Department of Energy:		
Federal Energy Regulatory Commission Fees and Recoveries.....	-15	-15
OMB scores collections in excess of spending from the account as discretionary, while CBO scores collections in excess of spending as mandatory. This accounts for the -\$15 million difference in budget authority and outlays.		
Falcon and Amistad Operating and Maintenance Fund Receipts	-3	-4
CBO scores \$3 million in budget authority and all associated outlays in this receipt account, while OMB scores this budget authority and all associated outlays in the expenditure account. OMB has lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
Falcon and Amistad Operating and Maintenance Fund	3	3
OMB scores \$3 million in budget authority in this account, while CBO scores this budget authority in the receipt account for Amistad and Falcon. OMB has higher estimates of outlays from both new authority (+\$2 million) and from prior-year authority (+\$1 million) than CBO.		
Departmental Administration.....	-17	-11
OMB's estimate of collections for this account exceeds CBO's estimate by \$17 million. OMB has higher estimates of outlays from new authority (+\$13 million) and lower estimates of outlays from prior-year authority (-\$24 million) than CBO.		
Department of the Interior:		
Bureau of Reclamation:		
Central Valley Project Restoration, Revenue.....	-46	-46
OMB shows the receipts for the Central Valley Project in this receipt account credited to the agency, whereas CBO shows the receipts as offsetting collections credited to the Central Valley Project restoration fund account.		
Central Valley Project Restoration Fund.....	46	46
OMB shows expenditures in this account and the receipts in a separate receipt account credited to the agency, whereas CBO shows both receipts and expenditures in this expenditure account.		
Central Utah Project:		
Central Utah Project Completion Account.....	2	2
OMB scores \$2 million for the Secretary of the Interior in this account, while CBO scores this budget authority and associated outlays in the Utah Reclamation Mitigation and Conservation Account. OMB has higher estimates of outlays from new authority (+\$5 million) and lower estimates of outlays from prior-year authority (-\$3 million) than CBO.		

TABLE 10.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION C
ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Utah Reclamation Mitigation and Conservation Account.....	-2	-4
CBO scores \$2 million for the Secretary of the Interior in this account, while OMB scores this budget authority and associated outlays in the Central Utah Project Completion Account. OMB has lower estimates of outlays from new authority (-\$3 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
Corps of Engineers:		
Flood Control, Mississippi River and Tributaries.....	-1	6
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$33 million) and higher estimates of outlays from prior-year authority (+\$39 million) than CBO.		
General Investigations.....	-1	-1
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$5 million) and higher estimates of outlays from prior-year authority (+\$4 million) than CBO.		
Operation and Maintenance.....	-4	-8
CBO scores budget authority for the Office of the Secretary of the Army in this account, while OMB scores this amount in the Civil Activities account. OMB estimates higher outlays from new authority (+\$105 million) and lower estimates of outlays from prior-year authority (-\$113 million) than CBO.		
Corps of Engineers - Civil Activities.....	4	3
OMB scores \$4 million in budget authority and associated outlays (+\$3 million) for the Office of the Secretary of the Army in this new account, while CBO scores this amount in the Operation and Maintenance account.		
Nuclear Regulatory Commission (NRC):		
Salaries and Expenses.....	534	542
CBO scores both receipts and expenditures in this account, whereas OMB scores funding for the OIG and associated receipts for NRC in separate accounts. Because of OMB's break-out between two accounts, there is a rounding difference of \$1 million between CBO's scoring and OMB's scoring of the budget authority.		
Office of Inspector General.....	8	7
OMB scores the OIG portion (+\$8 million) of S&E budget authority in this account. OMB has higher estimates of outlays from new authority (+\$7 million) than CBO.		
Nuclear Facility Fees.....	-541	-541
OMB scores the receipts for NRC in this account credited to the agency, whereas CBO shows both expenditures and receipts as offsetting collections in the Salaries and Expenses account.		
Denali Commission:		
Denali Commission Trust Fund.....	4	4
The difference in budget authority and outlays is due to OMB scoring the Denali Commission Trust Fund in the Energy and Water Development Appropriations bill while CBO scores the trust fund appropriation in the Agriculture and Rural Development Appropriations bill. Note: CBO scores the Trust Fund at \$11 million while OMB scores it at \$4 million.		

TABLE 10.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION C
ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
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 includes no such reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of Energy:		
National Nuclear Security Administration:		
Weapons Activities.....	---	-14
OMB has higher estimates of outlays from new authority (+\$32) and lower estimates of outlays from prior-year authority (-\$46 million) than CBO.		
Defense Nuclear Nonproliferation.....	---	383
OMB has higher estimates of outlays from prior-year authority (+\$383 million) than CBO.		
Cerro Grande Fire Activities.....	---	10
OMB has higher estimates of outlays from prior-year authority (+\$10 million) than CBO.		
Environmental and Other Defense Activities:		
Defense Environmental Restoration and Waste Management.....	---	130
OMB has higher estimates of outlays from prior-year authority (+\$130 million) than CBO.		
Other Defense Activities.....	---	66
OMB has higher estimates of outlays from new authority (+\$70 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.		
Defense Nuclear Waste Disposal.....	---	7
OMB has lower estimates of outlays from new authority (-\$12 million) and higher estimates of outlays from prior-year authority (+\$19 million) than CBO.		
Defense Environmental Services.....	---	-136
OMB has lower estimates of outlays from new authority (-\$139 million) and higher estimates of outlays from prior-year authority (+\$3 million) than CBO.		
Energy Programs:		
Science.....	---	17
OMB has higher estimates of outlays from new authority (+\$290 million) and lower estimates of outlays from prior-year authority (-\$273 million) than CBO.		
Non-defense Environmental Services.....	---	-14
OMB has lower estimates of outlays from prior-year authority (-\$14 million) than CBO.		
Nuclear Waste Disposal	---	-12
OMB has lower estimates of outlays from new authority (-\$35 million) and higher estimates of outlays from prior-year authority (+\$23 million) than CBO.		

TABLE 10.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION C
ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Department of Interior:		
Bureau of Reclamation:		
Water and Related Resources.....	---	58
OMB has lower estimates of outlays from new authority (-\$119 million) and higher estimates of outlays from prior-year authority (+\$177 million) than CBO.		
California Bay-Delta Restoration.....	---	-23
OMB has lower estimates of outlays from prior-year authority (-\$23 million) than CBO.		
Corps of Engineers:		
Flood Control and Coastal Emergencies.....	---	-24
OMB has lower estimates of outlays from both new authority (-\$12 million) and prior-year authority (-\$12 million) than CBO.		
Appalachian Regional Commission.....	---	36
OMB has higher estimates of outlays from both new authority (+\$15 million) and prior-year authority (+\$21 million) than CBO.		
Denali Commission	---	35
OMB has higher estimates of outlays from both new authority (+\$6 million) and prior-year authority (+\$29 million) than CBO.		
Other technical and estimating differences	---	-9
TOTAL DIFFERENCES	-31	493
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{2,3}	28,457	28,674

SUMMARY

CBO TOTAL, ENERGY AND WATER DEVELOPMENT APPROPRIATIONS^{1, 2}	28,488	28,181
TOTAL DIFFERENCES	-31	493
OMB TOTAL, ENERGY AND WATER DEVELOPMENT APPROPRIATIONS^{2,3}	28,457	28,674

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

³ For purposes of the brige table, OMB includes the net effect of the \$300 million transfer from DoD to NNSA prescribed in Division C of the Consolidated Appropriations Act, 2005.

TABLE 11.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION D
FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{4,2}	19,798	26,817
<u>Scorekeeping Differences:</u>		
International Assistance Programs:		
International Security Assistance:		
Economic Support Fund	148	568
CBO scores a permissive transfer to this account from the Foreign Military Financing account that OMB does not score. In addition, there is a \$2 million budget authority difference due to rounding. OMB has higher estimates of outlays from new authority (+\$424 million) and higher estimates of outlays from prior-year authority (+\$144 million) than CBO.		
Foreign Military Financing Program	-150	-398
CBO scores a permissive transfer to the Economic Support Fund from this account that OMB does not score. OMB has higher estimates of outlays from new authority (+\$16 million) and lower estimates of outlays from prior-year authority (-\$414 million) than CBO.		
Agency for International Development:		
Sustainable Development Assistance Program	24	141
CBO scores a permissive transfer from this account to the Operating Expenses of the International Agency for Development account that OMB does not score. OMB has higher estimates of outlays from new authority (+\$3 million) and higher estimates of outlays from prior-year authority (+\$138 million) than CBO.		
Operating Expenses of the International Agency for Development	-24	-29
CBO scores a permissive transfer to this account from the Sustainable Development Assistance Program account that OMB does not score. OMB has lower estimates of outlays from new authority (-\$25 million) and from prior-year authority (-\$4 million) than CBO.		
Overseas Private Investment Corporation:		
Overseas Private Investment Corporation, Non-Credit and Program Accounts.....	24	20
OMB has a lower estimate of collections than CBO does, which leads to the budget authority difference. OMB has lower estimates of outlays from new authority (-\$2 million) and higher estimates of outlays from prior-year authority (+\$22 million) than CBO.		
Export-Import Bank of the United States:		
Export-Import Bank of the United States:		
Export-Import Bank Loans, Negative Subsidies	-11	126
OMB expects higher demand than CBO does for lower risk Export-Import Bank loan guarantees, which have fewer defaults. This leads to the budget authority difference. OMB has lower estimates of outlays from new authority (-\$3 million) and higher estimates of outlays from prior-year authority (+\$129 million) than CBO.		

TABLE 11.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION D
FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
CBO Rounding Adjustment	2	---
CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.		
Technical Outlay Estimating Differences:		
Department of State:		
Andean Counterdrug Initiative	---	170
OMB has higher estimates of outlays from new authority (+\$183 million) and lower estimates of outlays from prior-year authority (-\$13 million) than CBO.		
International Assistance Programs:		
International Security Assistance:		
Peacekeeping Operations.....	---	38
OMB has higher estimates of outlays from new authority (+\$20 million) and higher estimates of outlays from prior-year authority (+\$18 million) than CBO.		
Non-Proliferation, Antiterrorism, Demining, and Related Programs	---	33
OMB has higher estimates of outlays from new authority (+\$40 million) and lower estimates of outlays from prior-year authority (-\$7 million) than CBO.		
Multilateral Assistance:		
Contribution to the International Development Association.....	---	34
OMB has lower estimates of outlays from new authority (-\$7 million) and higher estimates of outlays from prior-year authority (+\$41 million) than CBO.		
Contribution to the Asian Development Bank.....	---	31
OMB has higher estimates of outlays from new authority (+\$8 million) and higher estimates of outlays from prior-year authority (+\$23 million) than CBO.		
Millennium Challenge Corporation	---	449
OMB has higher estimates of outlays from new authority (+\$300 million) and higher estimates of outlays from prior-year authority (+\$149 million) than CBO.		
Agency for International Development:		
Assistance for Eastern Europe.....	---	-42
OMB has lower estimates of outlays from new authority (-\$6 million) and lower estimates of outlays from prior-year authority (-\$36 million) than CBO.		
Global HIV/AIDS Initiative.....	---	191
OMB has higher estimates of outlays from new authority (+\$207 million) and lower estimates of outlays from prior-year authority (-\$16 million) than CBO.		
International Disaster and Famine Assistance	---	-39
OMB has lower estimates of outlays from new authority (-\$1 million) and from prior-year authority (-\$38 million) than CBO.		

TABLE 11.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION D
FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Assistance for the Independent States of the Former Soviet Union.....	---	-124
OMB has lower estimates of outlays from new authority (-\$15 million) and lower estimates of outlays from prior-year authority (-\$109 million) than CBO.		
Department of Defense-Military:		
Iraq Relief and Reconstruction Fund (IRRF).....	---	-240
CBO scores some outlays from prior-year authority for the IRRF account within the Department of Defense, while OMB scores all of its estimates of outlays for this account under EXOP.		
Executive Office of the President (EXOP):		
Iraq Relief and Reconstruction Fund (IRRF)	---	1,892
CBO scores some outlays for the IRRF account within the Department of Defense, while OMB scores its entire estimate of outlays for this account under EXOP. In total for both accounts, OMB has higher estimates of outlays prior-year authority (+\$1,652 million) than CBO.		
Other technical estimating differences	---	137
TOTAL DIFFERENCES	13	2,958
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	19,811	29,775

SUMMARY

CBO TOTAL, FOREIGN OPERATIONS^{1,2}	19,798	26,817
TOTAL DIFFERENCES	13	2,958
OMB TOTAL, FOREIGN OPERATIONS²	19,811	29,775

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 12.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION E
DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL

The Department of the Interior and Related Agencies Appropriations Act, 2005 contained an across-the-board reduction of 0.594% to each account. In scoring the bill, OMB calculated the reduction to each account, while CBO estimated the reduction to the entire bill. In this bridge table, budget authority differences are adjusted to take into account the differing methods of scoring the reduction; outlay differences are not adjusted and reflect, in part, OMB's estimate of the change in outlays due to this across-the-board reduction. Neither OMB's nor CBO's estimates, however, include the effects of the 0.80% across-the-board reduction in Division J of the Consolidated Appropriations Act, 2005.

OTHER DISCRETIONARY APPROPRIATIONS

CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}.....	20,036	20,037
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Scorekeeping Differences:

Department of the Interior:

Service charges, deposits, and forfeitures.....	-24	-24
<p>The FY 2005 Budget proposes to collect \$24 million in proprietary receipts to offset administrative expenses and other costs. OMB scores these revenues as offsetting receipts in this account, which are credited as offsets against the budget authority and outlay totals of the agency that generates the receipts. CBO scores these revenues as offsetting collections, and credits them as offsets against budget authority and outlay totals of the expenditure account from which they will be spent.</p>		

Bureau of Land Management:

Wildland Fire Management.....	-1	-24
<p>Budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$1 million) and lower estimates of outlays from prior-year authority (-\$25 million) than CBO.</p>		
Service charges, deposits, and forfeitures.....	24	22
<p>OMB scores revenues for these activities as offsetting receipts, and deducts them from agency-level budget authority and outlay totals in a receipt account. CBO scores these revenues as offsetting collections, and credits these collections directly to this account from which they will be spent. OMB has higher estimates of outlays from new authority (+\$12 million) and prior-year authority (+\$10 million) than CBO.</p>		

Insular Affairs:

Assistance to Territories.....	-1	5
<p>Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$1 million) and higher estimates of outlays from prior-year authority (+\$6 million) than CBO.</p>		

Office of Surface Mining:

Abandoned Mine Reclamation Fund.....	-210	-196
<p>OMB scores discretionary savings in budget authority and associated outlays of \$210 million yielded by the extension of the Abandoned Mine Reclamation Fee. CBO does not score increases in governmental receipts as discretionary savings. In addition, OMB has higher estimates of outlays from prior-year authority (+\$14 million) than CBO.</p>		

TABLE 12.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION E
DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Department of Agriculture:		
Forest and rangeland research.....	22	-4
Consistent with the Budget, OMB scores a \$22 million permissive transfer from the Wildland fire management account that CBO does not score. OMB has lower estimates of outlays from new authority (-\$8 million) and higher estimates of outlays from prior-year authority (+\$4 million) than CBO.		
State and private forestry.....	73	4
Consistent with the Budget, OMB scores a \$73 million permissive transfer from the Wildland fire management account that CBO does not score. OMB has higher estimates of outlays from new authority (+\$132 million) and lower estimates of outlays from prior-year authority (-\$128 million) than CBO.		
National forest system.....	13	-26
Consistent with the Budget, OMB scores a \$13 million permissive transfer from the Wildland fire management account that CBO does not score. OMB has higher estimates of outlays from new authority (+\$32 million) and lower estimates of outlays from prior-year authority (-\$58 million) than CBO.		
Wildland Fire Management.....	-108	214
Consistent with the Budget, OMB scores -\$108 million in permissive transfers to the Forest and rangeland research, State and private forestry, and National forest system accounts. OMB has higher estimates of outlays from new authority (+\$464 million) and lower estimates of outlays from prior-year authority (-\$250 million) than CBO.		
Miscellaneous:		
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 includes no such reconciliation with the CSBA.		
Across-the-board reduction allowance	1	80
As discussed in the introductory note, CBO estimated in this account the total reduction in budget authority and outlays required by the .594% across-the-board cut specific to the Interior bill. OMB calculated the reduction in each account. The budget authority difference is due to rounding.		
<u>Technical Outlay Estimating Differences:</u>		
Department of the Interior:		
Bureau of Land Management:		
Management of land and resources.....	---	-45
OMB has lower estimates of outlays from new authority (-\$12 million) and from prior-year authority (-\$33 million) than CBO.		
United States Geological Survey:		
Surveys, investigations, and research.....	---	25
OMB has lower estimates of outlays from new authority (-\$24 million) and higher estimates of outlays from prior-year authority (+\$49 million) than CBO.		

TABLE 12.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION E
DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
United States Fish and Wildlife Service:		
Resource management.....	---	-27
OMB has higher estimates of outlays from new authority (+\$25 million) and lower estimates of outlays from prior-year authority (-\$52 million) than CBO.		
State and tribal wildlife grants.....	---	52
OMB has higher estimates of outlays from new authority (+\$14 million) and prior-year authority (+\$38 million) than CBO.		
Land acquisition.....	---	24
OMB has higher estimates of outlays from new authority (+\$3 million) and prior-year authority (+\$21 million) than CBO.		
Cooperative endangered species conservation fund.....	---	48
OMB has lower estimates of outlays from new authority (-\$8 million) and higher estimates of outlays from prior-year authority (+\$56 million) than CBO.		
North American wetlands conservation fund.....	---	19
OMB has higher estimates of outlays from new authority (+\$17 million) and prior-year authority (+\$2 million) than CBO.		
Landowner incentive program.....	---	25
OMB has higher estimates of outlays from new authority (+\$6 million) and prior-year authority (+\$19 million) than CBO.		
National Park Service:		
Construction and major maintenance.....	---	52
OMB has lower estimates of outlays from new authority (-\$7 million) and higher estimates of outlays from prior-year authority (+\$59 million) than CBO.		
Bureau of Indian Affairs:		
Operation of Indian programs.....	---	-42
OMB has lower estimates of outlays from new authority (-\$187 million) and higher estimates of outlays from prior-year authority (+\$145 million) than CBO.		
Construction.....	---	25
OMB has lower estimates of outlays from new authority (-\$17 million) and higher estimates of outlays from prior-year authority (+\$42 million) than CBO.		
Office of the Special Trustee for American Indians:		
Office of the Special Trustee for American Indians.....	---	27
OMB has higher estimates of outlays from prior-year authority (+\$27 million) than CBO.		
Department of Agriculture:		
Forest Service:		
Capital improvement and maintenance.....	---	47
OMB has higher estimates of outlays from new authority (+\$128 million) and lower estimates of outlays from prior-year authority (-\$81 million) than CBO.		

TABLE 12.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION E
DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Forest service permanent appropriations.....	---	71
OMB has higher estimates of outlays from prior-year authority (+\$71 million) than CBO.		
Land acquisition.....	---	36
OMB has higher estimates of outlays from new authority (+\$22 million) and prior-year authority (+\$14 million) than CBO.		
Department of Energy:		
Energy Programs:		
Fossil energy research and development.....	---	-39
OMB has higher estimates of outlays from new authority (+\$56 million) and lower estimates of outlays from prior-year authority (-\$95 million) than CBO.		
Clean coal technology.....	---	99
OMB has higher estimates of outlays from new authority (+\$93 million) and prior-year authority (+\$6 million) than CBO.		
Presidio Trust:		
Presidio Trust.....	---	25
OMB has lower estimates of outlays from new authority (-\$27 million) and higher estimates of outlays from prior-year authority (+\$52 million) than CBO.		
Other technical estimating differences.....	---	103
TOTAL DIFFERENCES.....	-212	576
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS².....	19,824	20,613
<u>SUMMARY</u>		
CBO TOTAL, INTERIOR AND RELATED AGENCIES APPROPRIATIONS^{1,2}.....	20,036	20,037
TOTAL DIFFERENCES.....	-212	576
OMB TOTAL, INTERIOR AND RELATED AGENCIES APPROPRIATIONS².....	19,824	20,613

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 13.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION F
DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION,
AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS ^{1,2}	143,609	141,978
<u>Scorekeeping Differences:</u>		
Department of Education:		
Education for the Disadvantaged.....	1	18
Budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$219 million) and lower estimates of outlays that are from prior-year authority (-\$201 million) than CBO.		
Department of Health and Human Services:		
Health Resources and Services Administration:		
Health Resources and Services.....	64	-143
OMB estimates that Sections 221, 222, and 223 will generate a savings of \$21 million while CBO estimates a savings of \$85 million. OMB has lower estimates of outlays from new authority (-\$181 million) and higher estimates of outlays from prior-year authority (+\$38 million) than CBO.		
National Institutes of Health.....	-2	26
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$1,002 million) and higher estimates of outlays from prior-year authority (+\$1,028 million) than CBO.		
Centers for Medicare and Medicaid Services:		
Payments to health care trust funds.....	1	1
OMB estimates that Section 221, which prohibits CMS from implementing the 75% Rule for Rehabilitation hospitals, will cost \$10 million while CBO estimates the cost to be \$9 million. This leads to the difference in both budget authority and outlays.		
Departmental Management:		
General Departmental Management.....	1	-217
Budget authority difference is due to rounding. OMB has lower estimates of outlays from new authority (-\$493 million) and higher estimates of outlays from prior-year authority (+\$276 million) than CBO.		
Social Security Administration:		
Supplemental Security Income.....	28	36
The \$28 million budget authority difference is because OMB scores funds enacted in excess of \$7 million for the "Research and Demonstration" portion of the SSI account 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. In addition, OMB has higher estimates of outlays from new authority (+\$2 million) and higher estimates of outlays from prior-year authority (+\$34 million) than CBO.		

TABLE 13.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION F
DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION,
AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Railroad Retirement Board:		
Federal Windfall Subsidy..... CBO scores an estimated \$8 million in taxes on benefits from discretionary appropriations in this account. OMB scores these revenues as mandatory. This leads to the difference in both budget authority and outlays.	8	8
Railroad Social Security Equivalent Benefit Account..... OMB scores the transfer of mandatory budget authority from this account to the Rail Industry Pension Fund as discretionary. CBO continues to score the transfer from this account as mandatory.	-24	---
Railroad Unemployment Insurance Trust Fund..... OMB scores the transfer of mandatory budget authority from this account to the Rail Industry Pension Fund as discretionary. CBO continues to score the transfer from this account as mandatory.	-18	---
Railroad Industry Pension Fund..... Budget authority difference is due to rounding.	-1	---
Administrative Expenses Provision Budget authority difference is due to rounding. OMB has higher estimates of outlays from new authority (+\$4 million) than CBO.	1	4
CBO Rounding Adjustment CBO uses this account to reconcile the CBO bill total (tracked in millions) with the Appropriations Subcommittee's Comparative Statement of Budget Authority (CSBA) total (tracked in thousands). OMB scoring does not include such a reconciliation with the CSBA.	-2	---
<u>Technical Outlay Estimating Differences:</u>		
Department of Education:		
Office of Elementary and Secondary Education:		
Reading Excellence..... OMB has higher estimates of outlays from prior-year authority (+\$29 million) than CBO.	---	29
School Improvement Programs OMB has higher estimates of outlays from new authority (+\$181 million) and lower estimates of outlays from prior-year authority (-\$241 million) than CBO.	---	-60
Office of Innovation and Improvement:		
Innovation and Improvement..... OMB has higher estimates of outlays from new authority (+\$22) than CBO.	---	22
Office of English Language Acquisition:		
English Language Acquisition..... OMB has higher estimates of outlays from new authority (+\$20) and has lower estimates of prior-year authority (-\$48 million) than CBO.	---	-28

TABLE 13.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION F
DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION,
AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Office of Special Education and Rehabilitative Services:		
Special Education.....	---	-286
OMB has lower estimates of outlays from new authority (-\$61 million) and lower estimates of outlays from prior-year authority (-\$225 million) than CBO.		
Rehabilitation services and disability research.....	---	28
OMB has higher estimates of outlays from new authority (+\$132 million) and lower estimates of outlays from prior-year authority (-\$104 million) than CBO.		
Vocational and adult education.....	---	-35
OMB has lower estimates of outlays from new authority (-\$19 million) and lower estimates of outlays from prior-year authority (-\$16 million) than CBO.		
Office of Postsecondary Education:		
Higher Education.....	---	30
OMB has lower estimates of outlays from new authority (-\$2 million) and higher estimates of outlays from prior-year authority (+\$32 million) than CBO.		
Federal Student Aid:		
Student Financial Assistance.....	---	-189
OMB has higher estimates of outlays from new authority (+\$3,624 million) and lower estimates of outlays from prior-year authority (-\$3,813 million) than CBO.		
Student Aid Administration.....	---	24
OMB has higher estimates of outlays from new authority (+\$20 million) and higher estimates of outlays from prior-year authority (+\$4 million) than CBO.		
Department of Education, Other technical estimating differences.....	---	26
Department of Health and Human Services:		
Centers for Disease Control and Prevention:		
Disease Control, Research, and Training.....	---	139
OMB has higher estimates of outlays from new authority (+\$45 million) and higher estimates of outlays from prior-year authority (+\$94 million) than CBO.		
Agency for Healthcare Research and Quality:		
Healthcare Policy and Research.....	---	33
OMB has higher estimates of outlays from new authority (+\$287 million) and lower estimates of prior-year authority (-\$254 million) than CBO.		
Centers for Medicare and Medicaid Services:		
Federal Hospital and Supplementary Medical Insurance Trust Funds.....	---	188
OMB has higher estimates of outlays from new authority (+\$787 million) and lower estimates of outlays from prior-year authority (-\$599 million) than CBO.		
Transitional Drug Assistance.....	---	52
OMB has higher estimates of outlays from prior-year authority (+\$52 million) than CBO.		
Medicare Prescription Drug account.....	---	492
OMB has higher estimates of outlays from prior-year authority (+\$492 million) than CBO.		

TABLE 13.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION F
DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION,
AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Administration for Children and Families:		
Low Income Home Energy Assistance.....	---	122
OMB has higher estimates of outlays from new authority (+\$147 million) and lower estimates of outlays from prior-year authority (-\$25 million) than CBO.		
Refugee and Entrant Assistance.....	---	33
OMB has higher estimates of outlays from prior-year authority (+\$33 million) than CBO.		
Payments to States for the Child Care and Development Block Grant.....	---	81
OMB has higher estimates of outlays from new authority (+\$105 million) and lower estimates of outlays from prior-year authority (-\$24 million) than CBO.		
Children and Families Services Program.....	---	-134
OMB has lower estimates of outlays from new authority (-\$128 million) and lower estimates of outlays from prior-year authority (-\$6 million) than CBO.		
Temporary assistance for needy families.....	---	-32
OMB has lower estimates of outlays from new authority (-\$32 million) than CBO.		
Department of Health and Human Services, Other technical estimating differences.....	---	-10
Department of Labor:		
Employment and Training Administration:		
Training and Employment Services.....	---	-75
OMB has lower estimates of outlays from new authority (-\$100 million) and higher estimates of outlays from prior-year authority (+\$25 million) than CBO.		
State Unemployment Insurance and Employment Service Operations.....	---	68
OMB has lower estimates of outlays from new authority (-\$598 million) and higher estimates of outlays from prior-year authority (+\$666 million) than CBO.		
Unemployment trust fund.....	---	-56
OMB has lower estimates of outlays from new authority (-\$447 million) and higher estimates of outlays from prior-year authority (+\$391 million) than CBO.		
Departmental Management:		
Salaries and Expenses.....	---	-21
OMB has higher estimates of outlays from new authority (+\$69 million) and lower estimates of outlays from prior-year authority (-\$90 million) than CBO.		
Department of Labor, Other technical estimating differences.....	---	-22
Other Independent Agencies:		
Social Security Administration:		
Federal old-age and survivors and disability insurance trust funds	---	42
OMB has higher estimates of outlays from new authority (+\$23 million) and higher estimates of outlays from prior-year authority (+\$19 million) than CBO.		

TABLE 13.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION F
DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION,
AND RELATED AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Corporation for National and Community Service:		
Domestic Volunteer Service Programs, Operating Expenses.....	---	-40
OMB has lower estimates of outlays from new authority (-\$25 million) and lower estimates of outlays from prior-year authority (-\$15 million) than CBO.		
Other technical estimating differences.....	---	-7
TOTAL DIFFERENCES.....	57	147
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS²	143,666	142,125
<u>SUMMARY</u>		
CBO TOTAL, LABOR, HHS, AND EDUCATION APPROPRIATIONS^{1,2}	143,609	141,978
TOTAL DIFFERENCES.....	57	147
OMB TOTAL, LABOR, HHS, AND EDUCATION APPROPRIATIONS²	143,666	142,125

¹ CBO data received by OMB on December 2, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 14.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
LEGISLATIVE BRANCH APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	3,575	3,712
<u>Scorekeeping Differences:</u>		
CBO Receipt: Employer share, employee retirement (excl FOASDI)	-3	-3
The \$3 million difference in both budget authority and outlays exists because OMB does not score potential early retirement buyouts.		
House of Representatives Net Expenses Telecommunications Revolving Fund.....	-1	-1
CBO scores a transfer to this account from amounts provided by the Legislative Branch offices. OMB does not.		
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 such a reconciliation with the CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
Senate:		
Senators' Official Personnel and Office Expense Account.....	---	9
OMB has higher estimates of outlays from new authority (+\$33 million) and lower estimates of outlays from prior-year authority (-\$24 million) than CBO.		
House of Representatives:		
Salaries and Expenses.....	---	18
OMB has higher estimates of outlays from new authority (+\$52 million) and lower estimates of outlays from prior-year authority (-\$34 million) than CBO.		
Architect of the Capitol:		
General Administration.....	---	-54
OMB has higher estimates of outlays from new authority (+\$4 million) and lower estimates of outlays from prior-year authority (-\$58 million) than CBO.		
Capitol Buildings.....	---	15
OMB has lower estimates of outlays from new authority (-\$4 million) and higher estimates of outlays from prior-year authority (+\$19 million) than CBO.		
Senate office buildings.....	---	7
OMB has higher estimates of outlays from new authority (+\$17 million) and lower estimates of outlays from prior-year authority (-\$10 million) than CBO.		
House Office Buildings.....	---	15
OMB has higher estimates of outlays from new authority (+\$5 million) and higher estimates of outlays from prior-year authority (+\$10 million) than CBO.		
Library Buildings and Grounds	---	-6
OMB has lower estimates of outlays from new authority (-\$5 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		

TABLE 14.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
LEGISLATIVE BRANCH APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Capitol Visitor Center..... OMB has higher estimates of outlays from prior-year authority (+\$14 million) than CBO.	---	14
Library of Congress:.....		
Salaries and Expenses, Library of Congress OMB has lower estimates of outlays from new authority (-\$18 million) and lower estimates of outlays from prior-year authority (-\$3 million) than CBO.	---	-21
Books for the Blind..... OMB has lower estimates of outlays from new authority (-\$14 million) and higher estimates of outlays from prior-year authority (+\$3 million) than CBO.	---	-11
General Accountability Office:		
Salaries and expenses..... OMB has higher estimates of estimates from new authority (+\$4 million) and lower estimates of outlays from prior-year authority (-\$11 million) than CBO.	---	-7
Other technical outlay estimating differences.....	---	1
TOTAL DIFFERENCES.....	-5	-24
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS².....	3,570	3,688
SUMMARY		
CBO TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS^{1,2}.....	3,575	3,712
TOTAL DIFFERENCES.....	-5	-24
OMB TOTAL, LEGISLATIVE BRANCH APPROPRIATIONS².....	3,570	3,688

¹ CBO data received by OMB on November 30, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 15.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
TRANSPORTATION, TREASURY, INDEPENDENT AGENCIES, AND
GENERAL GOVERNMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA/OB	OL
<u>HIGHWAY SPENDING</u>		
CBO ESTIMATE, HIGHWAY SPENDING^{1,2}	35,449	31,707
<u>Technical Outlay Estimating Differences:</u>		
Department of Transportation:		
Federal Highway Administration:		
Federal-aid Highways.....	---	2,229
OMB has lower estimates of outlays from new authority (-\$121 million) and higher estimates of outlays from prior-year authority (+\$2,350 million) than CBO.		
Federal Transit Administration:		
Formula Grants and Research.....	---	-409
OMB has lower estimates of outlays from new authority (-\$273 million) and lower estimates of outlays from prior-year authority (-\$136 million) than CBO.		
Other technical estimating differences	---	-113
	-----	-----
TOTAL DIFFERENCES	---	1,707
	-----	-----
OMB ESTIMATE, HIGHWAY SPENDING²	35,449	33,414
<u>MEMORANDUM FOR HIGHWAY PROGRAMS:</u>		
Obligation Limitation, CBO Scoring^{1,2}	35,449	
Obligation Limitation, OMB Scoring²	35,449	
<u>MASS TRANSIT APPROPRIATIONS</u>		
CBO ESTIMATE, MASS TRANSIT APPROPRIATIONS^{1,2}	7,709	6,759
<u>Scorekeeping Differences:</u>		
Department of Transportation:		
Federal Transit Administration:		
Trust Fund Share of Expenses.....	-1	---
OMB has lower obligation limitation (-\$1 million) than CBO due to rounding.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Transportation:		
Federal Transit Administration:		
Formula Grants and Research.....	---	-218
OMB has lower estimates of outlays from new authority (-\$161 million) and lower estimates of outlays from prior-year authority (-\$57 million) than CBO.		
Capital Investment Grants.....	---	895
OMB has lower estimates of outlays from new authority (-\$159 million) and higher estimates from prior-year authority (+\$1,054 million) than CBO.		

TABLE 15.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
TRANSPORTATION, TREASURY, INDEPENDENT AGENCES, AND
GENERAL GOVERNMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA/OB	OL
Other technical estimating differences.....	---	-25
TOTAL DIFFERENCES.....	-1	652
OMB ESTIMATE, MASS TRANSIT APPROPRIATIONS²	7,708	7,411
MEMORANDUM FOR MASS TRANSIT PROGRAMS:		
Obligation Limitation, CBO Scoring ^{1,2}	6,745	
Obligation Limitation, OMB Scoring ²	6,744	
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}	24,983	31,953
<u>Scorekeeping Differences:</u>		
Department of the Treasury:		
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 such a reconciliation with the CSBA.		
Departmental Offices:		
Office of Inspector General.....	-1	---
OMB has lower budget authority (-\$1 million) than CBO due to rounding.		
United States Mint:		
US Mint Enterprise Fund.....	15	7
CBO scores budget authority (+\$15 million) and outlay (+\$7 million) savings associated with the imposition of a limit in the Consolidated Act on Mint capital spending lower than the President's Budget. OMB does not score the limit enacted it does not exceed operating and depreciation costs assumed for this account.		
Allowances:		
Debt Collection Initiative.....	40	40
CBO estimates higher savings in the first year for this initiative to enhance debt collections than OMB, which leads to differences in both budget authority and outlays.		
Department of Transportation:		
Aviation insurance revolving fund.....	50	50
OMB does not score an offset of \$50 million in budget authority and outlays that CBO estimates for additional premiums to the aviation insurance revolving fund due to the extension of the program enacted in P.L. 108-447. CBO's war risk insurance baseline is based on estimates of the likelihood of a claim, and CBO's scoring reflects the additional receipts that will come in during FY 2005 plus any pay-outs the Government would make if there is an accident in FY 2005. OMB does not estimate the likelihood of a claim under the program.		

TABLE 15.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
TRANSPORTATION, TREASURY, INDEPENDENT AGENCES, AND
GENERAL GOVERNMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA/OB	OL
Grants-in-aids for Airports.....	473	211
<p>OMB has higher budget authority (+\$473 million) than CBO because CBO did not score the "pop-up" contract authority that is authorized when the Grants-in-aid for Airports account is underfunded, to remain consistent with the scoring of the President's request. OMB has higher estimates of outlays from new authority (+\$48 million) and higher estimates of outlays from prior-year authority (+\$163 million) than CBO.</p>		
Federal Railroad Administration:		
Amtrak loan 5-year deferment.....	-6	-6
<p>OMB has lower budget authority (-\$6 million) and estimates of outlays (-\$6 million) than CBO because OMB interprets the Congressional language directing Amtrak to develop a five year loan repayment schedule as a credit reform reestimate, which does not have a discretionary scoring impact. CBO treated the language as a loan modification, scoring the net present value of the modification in the first year.</p>		
Office of Personnel Management:		
Civil service retirement and disability fund.....	2	1
<p>OMB has higher budget authority (+\$2 million) than CBO because OMB scored \$2 million for the transfer of funds for Merit System Protect Board. OMB has higher estimates of outlays from new authority (+\$8 million) and lower estimates of outlays from prior-year authority (-\$7 million) than CBO.</p>		
Federal Labor Relations Authority:		
Salary and expenses.....	3	3
<p>OMB has higher budget authority (+\$3 million) and higher estimates of outlays from new authority (+\$3 million) than CBO because OMB does not estimate any unobligated balances available for rescission.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Department of Transportation:		
Federal Transit Administration:		
Major Capital Investments Grants.....	---	-707
<p>OMB has lower estimates of outlays from new authority (-\$6 million) and lower estimates of outlays from prior-year authority (-\$701 million) than CBO.</p>		
Federal Aviation Administration:		
Facilities and Equipment.....	---	115
<p>OMB has higher estimates of outlays from prior-year authority (+\$115 million) than CBO.</p>		
Federal Highway Administration:		
Federal-aid Highways.....	---	-574
<p>OMB has lower estimates of outlays from prior-year authority (-\$574 million) than CBO.</p>		

TABLE 15.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
TRANSPORTATION, TREASURY, INDEPENDENT AGENCIES, AND
GENERAL GOVERNMENT APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA/OB	OL
General Services Administration:		
Real Property Activities:		
Federal Buildings Fund.....	---	544
OMB has higher estimates of outlays from new authority (+\$149 million) and higher estimates of outlays from prior-year authority (+\$395 million) than CBO.		
Other technical estimating differences.....	---	-52
TOTAL DIFFERENCES.....	577	-368
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS².....	25,560	31,585

MEMORANDUM FOR FEDERAL AVIATION ADMINISTRATION:

<i>Obligation Limitation, CBO Scoring^{1,2}.....</i>	<i>3,500</i>	
<i>Obligation Limitation, OMB Scoring².....</i>	<i>3,500</i>	

SUMMARY

CBO TOTAL, TRANSPORTATION AND TREASURY APPROPRIATIONS^{4,2}.....	71,641	70,419
TOTAL DIFFERENCES.....	576	1,991
OMB TOTAL, TRANSPORTATION AND TREASURY APPROPRIATIONS².....	72,217	72,410

¹ CBO data received by OMB on November 9, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 16.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
DEPARTMENTS OF VETERANS AFFAIRS AND HOUSING AND URBAN DEVELOPMENT, AND
INDEPENDENT AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL

OTHER DISCRETIONARY APPROPRIATIONS

CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS^{1,2}.....	93,862	102,166
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Scorekeeping Differences:

Department of Housing and Urban Development:

FHA General and Special Risk, Negative Subsidies and Offsetting Receipts.....	-11	3
---	-----	---

OMB and CBO differ in estimates of loan volume and the negative subsidies that these programs will generate. OMB has higher estimates of negative subsidies (-\$7 million); OMB estimates -\$247 million in negative subsidy and CBO estimates -\$240 million. In addition, CBO assumes that some of the contingency for administrative expenses will be needed for a larger volume and scores an additional \$4 million in budget authority. OMB estimates that the contingency will not be required and does not score an amount for this contingency. OMB has higher estimates of outlays from new authority (+\$3 million) than CBO.

Housing Programs:

FHA - Mutual Mortgage Insurance Capital Reserve Account	-148	-148
---	------	------

CBO and OMB differ in assumptions for business volume and implementation of two proposed mortgage insurance products. CBO assumes a lower business volume for the baseline program and does not score additional receipts from the new mortgage insurance proposals, therefore, OMB has a higher estimate of receipts, which leads to the budget authority and outlay differences.

FHA - Mutual Mortgage Insurance Program Account.....	-1	-3
--	----	----

OMB and CBO differ in assumptions about the use of contingency appropriation for excess volume. CBO assumes that the FHA volume will trigger the contingent appropriation; OMB does not. This leads to the difference in budget authority. OMB has lower estimates of outlays from new authority (-\$54 million) and higher estimates of outlays from prior-year authority (+\$51 million) than CBO.

Fair Housing and Equal Opportunity:

Fair Housing activities	-1	-1
-------------------------------	----	----

The difference in budget authority (+\$1 million) between OMB and CBO results from a difference in rounding conventions. OMB has higher estimates of outlays from new authority (+\$3 million) and lower estimates of outlays from prior-year authority (-\$4 million) than CBO.

Department of Veterans Affairs:

Note: Agency-wide, OMB and CBO differ in budget authority estimates by only \$2 million, due to rounding conventions. The reason for each of the large budget authority [and outlay] differences within VA summarized below are the result of different scoring conventions: OMB scores the bill in the proposed account structure, and CBO scores the amounts in the enacted account structure.

Medical Programs:

Medical Care and collections, Medical and Prosthetic Research.....	562	-85
--	-----	-----

OMB has lower estimates of outlays from new authority (-\$730 million) and higher estimates of outlays from prior-year authority (+\$645 million) than CBO.

TABLE 16.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
DEPARTMENTS OF VETERANS AFFAIRS AND HOUSING AND URBAN DEVELOPMENT, AND
INDEPENDENT AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Benefits Programs.....	1,127	1,103
OMB has higher estimates of outlays from new authority (+\$809 million) and higher estimates of outlays from prior-year authority (+\$294 million) than CBO.		
Departmental Administration:		
General Administration and Office of the Inspector General.....	-1,691	-1,485
OMB has lower estimates of outlays from new authority (-\$1,037 million) and higher estimates of outlays from prior-year authority (-\$448 million) than CBO.		
National Aeronautics and Space Administration:		
Exploration, Science and Aeronautics.....	-1	157
The difference in budget authority (-\$1 million) between OMB and CBO results from a difference in rounding conventions. OMB has higher estimates of outlays from prior-year authority (+\$157 million) than CBO.		
Chemical Safety and Hazard Investigation Board:		
Chemical Safety and Hazard Investigation Board.....	1	1
The difference in budget authority (+\$1 million) between OMB and CBO results from a difference in rounding conventions. OMB has higher estimates of outlays from new authority (+\$2 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
CBO Rounding Adjustment.....	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 such a reconciliation with the CSBA.		
<u>Technical Outlay Estimating Differences:</u>		
Department of Housing and Urban Development:		
Public and Indian Housing:		
Public Housing Operating Fund.....	---	83
OMB has lower estimates of outlays from new authority (-\$67 million) and higher estimates of outlays from prior-year authority (+\$150 million) than CBO.		
Revitalization of Severely Distressed Public Housing (HOPE IV).....	---	50
OMB has higher estimates of outlays from new authority (+\$1 million) and higher estimates of outlays from prior-year authority (+\$49 million) than CBO.		
Public Housing Capital Fund.....	---	-39
OMB has lower estimates of outlays from new authority (-\$2 million) and lower estimates of outlays from prior-year authority (-\$37 million) than CBO.		
Native American Housing Block Grant.....	---	57
OMB has lower estimates of outlays from new authority (-\$112 million) and higher estimates of outlays from prior-year authority (+\$169 million) than CBO.		
Housing Certificate Fund and Section 8	---	104
OMB has lower estimates of outlays from new authority (-\$1,006 million) and higher estimates of outlays from prior-year authority (+\$1,110 million) than CBO.		

TABLE 16.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
DEPARTMENTS OF VETERANS AFFAIRS AND HOUSING AND URBAN DEVELOPMENT, AND
INDEPENDENT AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Community Planning and Development:		
Community Development Fund.....	---	-148
OMB has higher estimates of outlays from new authority (+\$9 million) and lower estimates of outlays from prior-year authority (-\$157 million) than CBO.		
Homeless Assistance Grants.....	---	243
OMB has higher estimates of outlays from prior-year authority (+\$243 million) than CBO.		
Home Investment Partnership Program.....	---	48
OMB has lower estimates of outlays from new authority (-\$4 million) and higher estimates of outlays from prior-year authority (+\$52 million) than CBO.		
Management and Administration:		
Housing for the Elderly.....	---	-82
OMB has lower estimates of outlays from new authority (-\$14 million) and lower estimates of outlays from prior-year authority (-\$68 million) than CBO.		
Working Capital Fund.....	---	118
OMB has higher estimates of outlays from new authority (+\$62 million) and higher estimates of outlays from prior-year authority (+\$56 million) than CBO.		
Environmental Protection Agency:		
State and Tribal Assistance Grants.....	---	-358
OMB has higher estimates of outlays from new authority (+\$10 million) and lower estimates of outlays from prior-year authority (-\$368 million) than CBO.		
Science and Technology.....	---	116
OMB has higher estimates of outlays from new authority (+\$117 million) and lower estimates of outlays from prior-year authority (-\$1 million) than CBO.		
Hazardous Substance Superfund.....	---	89
OMB has higher estimates of outlays from new authority (+\$12 million) and higher estimates of outlays from prior-year authority (+\$77 million) than CBO.		
National Aeronautics and Space Administration:		
Exploration Capabilities.....	---	301
OMB has higher estimates of outlays from prior-year authority (+\$301 million) than CBO.		
Science, Aeronautics and Technology.....	---	71
OMB has higher estimates of outlays from prior-year authority (+\$71 million) than CBO.		
Human Space Flight.....	---	38
OMB has higher estimates of outlays from prior-year authority (+\$38 million) than CBO.		
National Science Foundation:		
Research and Related Activities.....	---	58
OMB has higher estimates of outlays from new authority (+\$198 million) and lower estimates of outlays from prior-year authority (-\$140 million) than CBO.		

TABLE 16.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION G
DEPARTMENTS OF VETERANS AFFAIRS AND HOUSING AND URBAN DEVELOPMENT, AND
INDEPENDENT AGENCIES APPROPRIATIONS ACT
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
Education and Human Resources.....	---	57
OMB has lower estimates of outlays from new authority (-\$8 million) and higher estimates of outlays from prior-year authority (+\$65 million) than CBO.		
Major Research Equipment and Facilities Construction.....	---	25
OMB has higher estimates of outlays from prior-year authority (+\$25 million) than CBO.		
Corporation for National and Community Service:		
National and Community Service Programs, Operating Expenses.....	---	112
OMB has lower estimates of outlays from new authority (-\$79 million) and higher estimates of outlays from prior-year authority (+\$191 million) than CBO.		
Gifts and Contributions and Payment from the General Fund.....	---	44
OMB has higher estimates of outlays from prior-year authority (+\$44 million) than CBO.		
Other technical outlay estimating differences.....	---	4
TOTAL DIFFERENCES.....	-159	533
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS².....	93,703	102,699

SUMMARY

CBO TOTAL, VA/HUD APPROPRIATIONS^{1,2}.....	93,862	102,166
TOTAL DIFFERENCES.....	-159	533
OMB TOTAL, VA/HUD APPROPRIATIONS².....	93,703	102,699

¹ CBO data received by OMB on December 1, 2004.

² OMB and CBO score Division J of the Consolidated Appropriations Act, 2005 separately from the other appropriations. Therefore, Division J is not reflected in these amounts.

TABLE 17.
P.L. 108-447, CONSOLIDATED APPROPRIATIONS ACT, 2005, DIVISION J
OTHER MATTERS (APPROPRIATIONS AND OFFSETS)
(in millions of dollars)

	FY 2005 Enacted	
	BA	OL
OMB and CBO scoring of the miscellaneous discretionary provisions, including estimates of the 0.8 percent across-the-board reduction, in the Consolidated Appropriations Act are summarized in this table.		
<u>PROJECT BIOSHIELD APPROPRIATIONS</u>		
CBO ESTIMATE, PROJECT BIOSHIELD BUDGET AUTHORITY¹	-20	---
Estimate of 0.8 percent rescission of BioShield budget authority -- no differences		
OMB ESTIMATE, PROJECT BIOSHIELD BUDGET AUTHORITY	-20	---
<u>OTHER DISCRETIONARY APPROPRIATIONS</u>		
CBO ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS¹	-3,099	-1,868
<u>Scorekeeping Differences:</u>		
Government-wide:		
Multiple Discretionary accounts, 0.80 percent across-the-board rescission estimate.....	-33	-16
OMB and CBO use similar conventions to estimate the 0.80 percent across-the-board rescission in Division J of the Act. However, a number of differences occur due to rounding errors and to OMB and CBO scoring differences (aside from the rescission) that are large enough to affect rescission estimates. Approximately \$3 million is due to these kinds of differences. An additional difference of -\$30 million is due to OMB scoring larger savings from the rescission of Transportation contract authority than CBO. The outlay difference is due to OMB assuming a slightly faster first-year, aggregate outlay rate of government programs affected by the rescission than CBO.		
Legislative Branch:		
Payments to copyright owners.....	-38	-38
OMB and CBO agree the Satellite Home Viewer Extension and Reauthorization included in Division J of the Consolidated Act has a scoring impact. OMB scores both the budget authority and the revenue effect (equal to \$38 million). CBO scores the budget authority but does not score governmental receipts as discretionary offsets, which leads to the differences in budget authority and outlays.		
Homeland Security:		
L-1 Visa and H-1B Visa Reform Act.....	---	152
OMB and CBO agree the L-1 Visa and H-1B Visa Reform Act Reauthorization included in Division J of the Consolidated Act has a scoring impact. However, OMB scores \$450 million in both budget authority and outlays offset by offsetting collections of an equivalent amount. CBO scores \$178 million in budget authority and offsetting collections from the reauthorization, but only \$26 million in outlays, which results in a net outlay differences of \$152 million.		
Other technical outlay estimating differences	---	-43
TOTAL DIFFERENCES	-71	55
OMB ESTIMATE, OTHER DISCRETIONARY APPROPRIATIONS	-3,170	-1,813

¹ CBO data received by OMB on February 11, 2005.