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Accounting and Information  
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July 14, 1998

The Honorable Larry E. Craig  
United States Senate

Subject: Budget Process: Use of PAYGO and Discretionary Offsets

Dear Senator Craig:

This letter responds to your request for information on the past use of discretionary spending as an offset for mandatory spending increases or tax decreases under the pay-as-you-go (PAYGO) provisions of the Budget Enforcement Act (BEA). Specifically, in this letter we discuss two different budgetary scoring situations: (1) instances where mandatory spending reductions have offset discretionary increases and (2) instances where discretionary spending reductions have offset mandatory spending increases or tax reductions. In addition, as agreed with your office, we examined changes in the budget scoring guidelines resulting from the Balanced Budget Act of 1997 (BBA) to determine if they increased the flexibility to use mandatory reductions to offset discretionary spending increases. Finally, because of your office's specific interest in the Transportation Equity Act for the 21st Century (TEA-21) we also examined its BEA scoring with regard to the use of offsets. We have included our analysis of this specific law in enclosure 1.

RESULTS IN BRIEF

Mandatory spending changes have been used at least 100 times since 1992 to offset discretionary spending increases. OMB and CBO scored these provisions in accordance with budget scorekeeping rules. In contrast, we could find only one example in which reductions in discretionary spending could have been used to offset mandatory spending increases or tax reductions, although both OMB and CBO agree this is allowable under limited circumstances. Finally, the changes in the scorekeeping guidelines following the 1997 Balanced Budget Act did not make it easier to use PAYGO savings to offset increased discretionary spending.

GAO/AIMD-98-213R PAYGO Offsets

160809

## SCOPE AND METHODOLOGY

To identify the use of offsets, we reviewed budget scorekeeping reports for fiscal years 1992 through 1998 prepared by the Office of Management and Budget (OMB) and the Congressional Budget Office (CBO). As requested, we also reviewed scorekeeping reports for TEA-21 which reauthorized surface transportation programs for fiscal years 1998 through 2003. We also reviewed lists of offsets maintained by OMB and CBO. We did not independently verify these data. In addition, we interviewed OMB and CBO staff to clarify issues raised by the documents provided and to get their views on the changes in the scoring rules. We conducted our work from May through June 1998 in accordance with generally accepted government auditing standards. We requested comments on a draft of this letter from OMB and CBO. Their comments have been incorporated as appropriate.

## BACKGROUND

The Budget Enforcement Act of 1990 (BEA), as amended, divided federal spending into two categories: discretionary spending, controlled through the annual appropriations process, and direct spending (commonly referred to as mandatory spending), controlled through substantive legislation outside the jurisdiction of the appropriations committees.<sup>1</sup> The two types of spending are subject to different rules. Discretionary spending is subject to annual dollar limits (spending caps) which may be adjusted for the limited purposes specified in the act. For mandatory spending and receipts, BEA requires that all legislation that increases mandatory spending or decreases receipts be fully offset (or paid for) so that it is deficit neutral.<sup>2</sup> This requirement is referred to as pay-as-you-go (PAYGO), and legislation dealing with mandatory spending or receipts is often referred to as PAYGO legislation.

The House and Senate Budget Committees, CBO, and OMB are all involved in the scoring of legislation as bills move through the legislative process. In order to ensure consistency, they have adopted a set of scorekeeping guidelines which may be periodically revised by CBO and OMB after consultation with the House

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<sup>1</sup>Direct or mandatory spending is entitlement authority, the food stamp program, and any budget authority provided by law other than in appropriations acts.

<sup>2</sup>The Balanced Budget Act of 1997 requires that the PAYGO impact of spending and receipts legislation be offset in the current year, the budget year, and the following 4 fiscal years. A point of order may be raised in the Senate if the change is not also deficit neutral in the second 5 years. This provision is enforced through sequestration which is done annually.

and Senate Budget Committees. In essence, these guidelines provide a framework for determining the budgetary impact of a piece of legislation for the purposes of BEA. While trade-offs between tax and direct spending legislation are an integral part of the PAYGO provisions of BEA, trade-offs between PAYGO and discretionary spending programs are generally not contemplated by BEA. Thus, under the BEA framework, the Congress generally may not count a reduction in spending for PAYGO programs as an offset for an increase in discretionary programs even if the results would be deficit-neutral or yield savings. However, the scorekeeping guidelines permit some types of exceptions to this rule. Specifically, scorekeeping guideline 3 permits reductions in mandatory spending (including offsetting receipts<sup>3</sup>) in an appropriations law to offset discretionary spending increases.<sup>4</sup> Recent changes to this guidance, discussed later in this letter, did not change the scorekeeping rule for the purposes of enforcing BEA.

USE OF MANDATORY SAVING TO OFFSET  
DISCRETIONARY INCREASES

Scorekeeping guideline 3 has been applied numerous times since the enactment of BEA. For fiscal years 1992 through 1998 appropriations laws, OMB and CBO each identified the same 100 instances in which they scored reductions in mandatory spending as offsets to increased discretionary spending. (A list of the 100 offset provisions is in enclosure 2.) In the aggregate for fiscal years 1992 through 1998, these mandatory spending provisions offset \$14.2 billion<sup>5</sup> in budget authority and \$10.7 billion in outlays. About half of the budget authority and 70 percent of the outlay totals is due to six provisions as shown in table 1.

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<sup>3</sup>Offsetting receipts are receipts from the public that result from business-type or market-oriented activities and collections from other governmental accounts that are credited to receipt accounts. These are often referred to as user fees although the two are not identical.

<sup>4</sup>Scorekeeping guideline 3 would also apply in cases where mandatory spending was increased.

<sup>5</sup>All amounts in this letter are first year budget authority and outlay amounts, as reported by OMB, whose estimates are binding for budget scorekeeping purposes. Enclosure 2 includes OMB and CBO estimates.

Table 1: Largest Changes in Mandatory Spending used to Offset Discretionary Increases, as estimated by OMB

(Dollars in billions)

Fiscal year	Act	Provision	Description	Budget authority		Outlays	
				Amount	Percent of total <sup>a</sup>	Amount <sup>b</sup>	Percent of total <sup>a</sup>
1997	Omnibus Appropriations Act (P.L. 104-208)	Spectrum Receipts <sup>c</sup>	Offsetting receipts	\$-2.9	20.5	\$-2.9	27.1
1995	Emergency Supplementals and Rescissions (P.L. 104-019)	Airport Grants	Rescission of mandatory contract authority	-2.1	14.7	0	0
1996	Omnibus Appropriations Act (P.L. 104-134)	Mortgage Insurance Limits/Assignment Reform <sup>d</sup>		-1.1	7.5	-1.1	9.9
1997	Emergency Supplemental (P.L. 105-018)	Airport Grants	Rescission of mandatory contract authority	-0.8	5.3	0	0
1996	Omnibus Appropriations Act (P.L. 104-134)	Social Services Block Grant		-0.4	2.9	-0.4	3.5
1997	Omnibus Appropriations Act (P.L. 104-208)	Bank Ins. Fund/ Savings Assoc. Ins. Fund <sup>e</sup>	Program reform	0 <sup>f</sup>	0 <sup>f</sup>	-3.2	29.8

<sup>a</sup>The percentages show in this column are calculated based on the aggregate savings from the 100 provisions.

<sup>b</sup>Zeros indicate that the provision had no first year savings.

<sup>c</sup>Spectrum receipts are proceeds from Federal Communication Commission's electromagnetic spectrum auctions.

<sup>d</sup>The assignment reform provision modified the Department of Housing and Urban Development's (HUD) program which purchases ("assigns") mortgages as an alternative to allowing lenders to foreclose on defaulted FHA borrowers.

<sup>e</sup>OMB did not score this as an offset to discretionary spending. The House used this as an offset to discretionary spending; the Senate did not. During floor debates, the floor manager

stressed that sizable offsets in the bill including Bank Insurance Fund/Savings Association Insurance Fund reform fully funded the deficit impact of any spending in the bill.

<sup>7</sup>This provision had no effect on budget authority.

Approximately 30 percent of the 100 provisions (accounting for 17 percent of the budget authority savings and 14 percent of outlay savings) affected agriculture programs by limiting enrollment of acreage in various conservation programs or limiting spending on various commodity credit programs. Another 30 percent of the provisions (accounting for 40 percent of the budget authority savings and less than 0.5 percent of outlay savings) affected transportation programs. The disparity between the budget authority and outlay savings for transportation programs arises because the provisions generally rescinded mandatory contract authority. This resulted in lower initial outlay savings that would grow over time to match the budget authority savings. The remaining provisions affected a wide variety of federal programs ranging from student loans to the sale of petroleum from the strategic petroleum reserve (accounting for 44 percent of the budget authority savings and 85 percent of outlay savings).

#### USE OF DISCRETIONARY SPENDING REDUCTIONS TO OFFSET MANDATORY SPENDING OR TAX REDUCTIONS

OMB and CBO have not maintained a comprehensive list (i.e., since the passage of BEA) of instances in which discretionary spending reductions have been used to offset mandatory spending increases or tax reductions. CBO and OMB officials said that, conceptually, this type of savings would be allowed in certain circumstances. This interpretation stems from BEA's definition of direct spending as "any budget authority provided by law in other than appropriation acts." Given this definition, CBO and OMB officials conclude that any provision of law contained in other than appropriation acts that eliminates or reduces either mandatory or discretionary budget authority should also be counted as direct spending.

OMB and CBO officials suggested a number of ways that this type of "negative" discretionary budget authority could be used to offset mandatory spending increases or revenue reductions. First, according to both CBO and OMB officials, a rescission of discretionary budget authority contained in an authorizing law<sup>6</sup> would be counted as an offset to PAYGO legislation.

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<sup>6</sup>This would include any law other than an appropriation act that changed spending or revenues.

Second, OMB has said that savings resulting from a lowering of the discretionary caps could be considered an offset to PAYGO legislation because total spending would be lower than it would have been in absence of the change. CBO has disagreed with this position. According to CBO, lowering the caps does not reduce budget authority; it simply changes the amount that might be enacted in future years. The scoring guidelines do not address this point.<sup>7</sup>

The third way in which negative discretionary budget authority might be used to offset PAYGO legislation would be a provision in authorizing law that increases discretionary offsetting receipts.<sup>8</sup> This would reduce net discretionary budget authority and outlays, thus producing savings that could be used as a PAYGO offset.

For the first two types of offsets, neither CBO nor OMB could offer any examples, nor could we find any. However, CBO identified one example (for fiscal year 1998) in which a provision of law increased discretionary receipts. Specifically, a provision in the National Defense Authorization Act for Fiscal Year 1998 authorized sales from the National Defense Stockpile. The receipts from these sales, totaling \$8 million in the first year, are discretionary but were available to offset PAYGO legislation enacted during the same session of Congress. Although OMB agreed the discretionary change could be used to offset PAYGO, OMB stated its belief that the provision would have no budgetary effect in the first year and so did not count any savings.

#### CHANGES IN SCORING GUIDELINES

CBO and OMB analysts said, and we agree, that changes in the scorekeeping guidelines following the 1997 Balanced Budget Act did not make it easier to use mandatory spending savings to fund discretionary changes. Before BBA, scorekeeping guideline 3 required that substantive changes to or restrictions on entitlement or other mandatory spending law in appropriations laws would be

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<sup>7</sup>It should be noted that since discretionary caps can only be lowered through legislation (except for limited adjustments specified in law), how the savings are handled has typically been determined as part of the negotiation process involved in enacting new legislation rather than through scoring conventions.

<sup>8</sup>The potential savings from this type of provision would be relatively small because nearly all offsetting receipts are classified as mandatory. For example, in fiscal year 1997, only \$2.2 billion of the \$336.5 billion in reported offsetting receipts were classified as discretionary.

scored against the Appropriations Committees' section 302(b) allocations<sup>9</sup> in the House and the Senate. As a result of the 1997 BBA, the guideline was revised to clarify that for any direct spending savings included in both an appropriations bill and a reconciliation bill, CBO must score the savings to the reconciliation bill for purposes of congressional scorekeeping. This would credit the PAYGO savings to the authorizing committees, thus helping them meet their reconciliation targets. However, for budget enforcement purposes under BEA, as amended, OMB and CBO will continue to score the savings to the first bill enacted. OMB and CBO analysts noted that while this change affected which committee would "get credit" for the change, for purposes of reconciliation, it did not change the rules pertaining to OMB's scorekeeping, and thus did not affect the ease of using mandatory spending changes to offset discretionary spending increases.

AGENCY COMMENTS

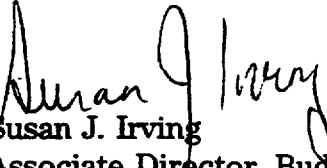
OMB and CBO officials concurred with the facts and conclusions presented in this letter and enclosures.

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We are sending copies of this letter to the Director, OMB; the Director, CBO; and the Chairmen and Ranking Democratic Members of the House and Senate Committees on the Budget and Committees on Appropriations. Copies will also be made available to others upon request.

Please contact me at (202) 512-9142 if you or your staff have questions concerning this letter. This letter was prepared by Senior Evaluators John Mingus and Carol Henn under the direction of Christine Bonham, Assistant Director.

Sincerely yours,

  
Susan J. Irving  
Associate Director, Budget Issues

Enclosures

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<sup>9</sup>The 302(b) allocations are the allocations made by the full Appropriations Committees to their 13 subcommittees. The total 302(b) allocation may not exceed the amounts agreed upon in the budget resolution.

BUDGET ENFORCEMENT ACT SCORING OF THE TRANSPORTATION  
EQUITY ACT FOR THE 21ST CENTURY (TEA-21, P.L. 105-178)

TEA-21, which reauthorized federal surface transportation programs, included budgetary effects on both the discretionary and mandatory components of the budget. For discretionary spending, TEA-21 established new mass transit and highway categories, each with its own caps through fiscal year 2003. The allowable spending under these caps was partially offset by a decrease in the existing discretionary caps.

CBO and OMB differ on the issue of whether this spending increase required an offset. CBO officials stated that adjusting the caps does not have a PAYGO effect (because it does not provide budget authority) and therefore this provision did not require any PAYGO offset. Conversely, OMB officials stated that adjusting the caps has a PAYGO effect, and thus it would have required a PAYGO offset. However, TEA-21 contains a provision that specifically exempts these cap changes from the PAYGO rules, therefore no offset was required.

Notwithstanding this exemption, the Congress at its prerogative chose to offset the increased spending authorized by TEA-21 by reducing spending on veterans programs, Temporary Assistance to Needy Families, and the Social Services Block Grant. TEA-21 also specifically exempted these changes from PAYGO requirements.

Had the law not specifically exempted these changes from PAYGO, OMB officials told us they would have viewed the reductions in mandatory programs as offsetting increases in discretionary spending resulting from the changes in the caps. Since CBO has taken the position that changing the caps has a PAYGO effect, it would not have viewed the mandatory spending cuts as offsetting increases in discretionary spending.

Finally, TEA-21 contained several provisions that were not exempted from PAYGO rules; however, these provisions were relatively small (about \$1.5 billion for fiscal years 1998 through 2003 according to OMB scoring) and were related to (1) changes in obligation rates<sup>10</sup> and (2) extensions of motor fuel taxes.

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<sup>10</sup>The technical corrections bill to TEA-21 would make these provisions exempt from PAYGO.



CHANGES IN MANDATORY SPENDING USED TO OFFSET DISCRETIONARY SPENDING

(Dollars in millions)

Year	Act	Agency	Provision	Budget authority		Outlays	
				OMB	CBO	OMB	CBO
1992							
		Agriculture (P.L. 102-142)					
		Agriculture					
			Wetlands Reserve Program	\$-78	\$-185	\$-54	\$-104
1993							
		Agriculture (P.L. 102-341)					
		Agriculture					
			Market Promotion Program	-62	-36	-62	-36
			Wetlands Reserve Program	-161	-178	-102	-100
1994							
		Agriculture (P.L. 103-111)					
		Agriculture					
			Conservation Reserve Program	-19	-5	-19	-5
			Market Promotion/Honey/Wool And Mohair Programs	-14	-28	-14	-28
			Wetlands Reserve Program	-369	-57	-24	-4
		Emergency Supplementals (P.L. 103-211)					
		HHS					
			SSI	6	-11	3	-10
		Transportation					
			Airport Grants		-488		0
			Federal Transit Administration	-3	-3		0
			Highway Traffic Safety Grants	-220	-220		0
			Payments to Air Carriers	-10	-10		0
		Interior (P.L. 103-138)					
		Interior					
			Timber Salvage	-5	-5	-5	-5
		Labor, HHS, Education (P.L. 103-112)					
		HHS					
			HI/SMI	-2	-33	-72	-33
		Transportation (P.L. 103-122)					
		Transportation					
			Emergency Preparedness Grants	-15	-13	-8	-7
			Federal Aid Highways	-12	-4		0

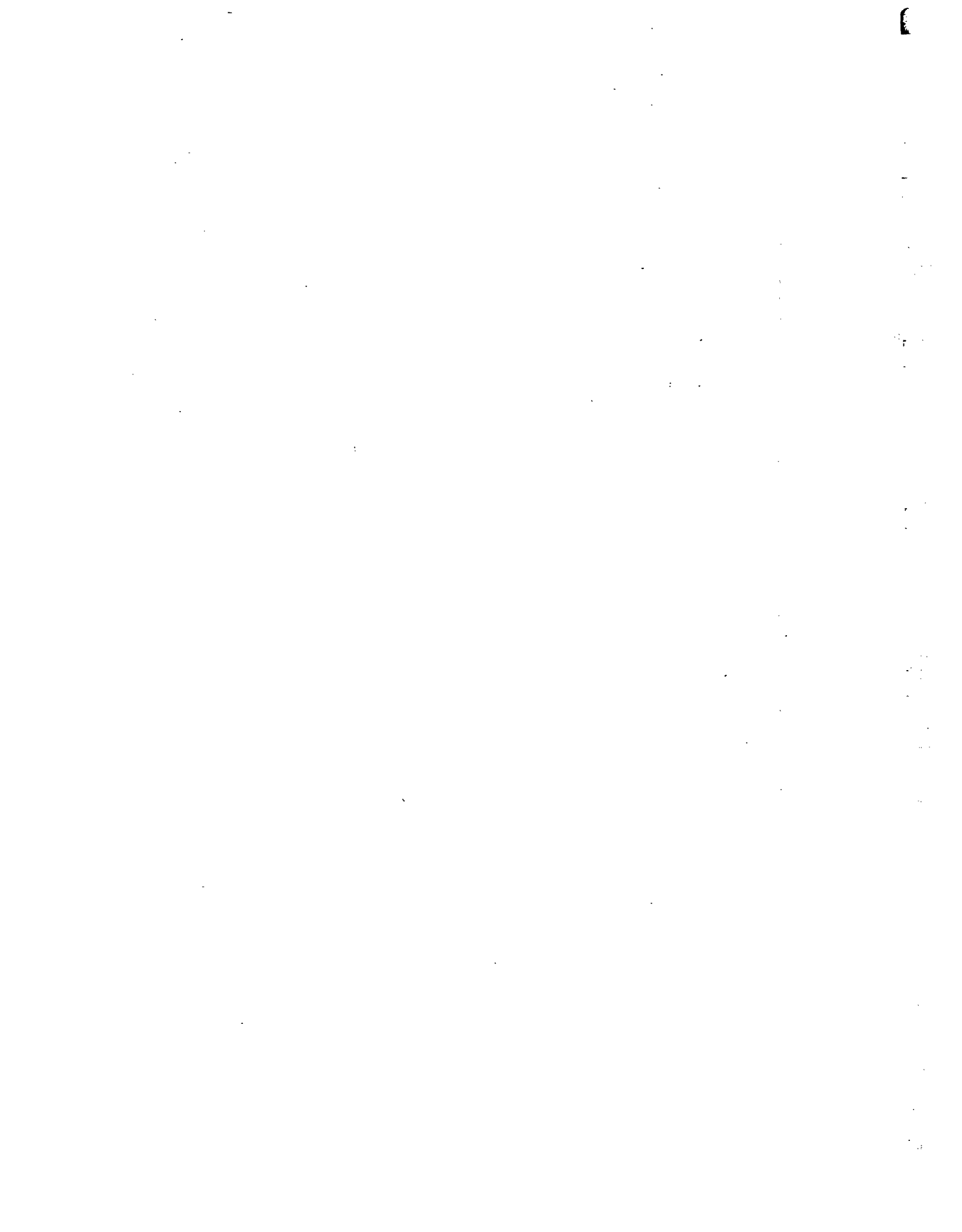
Year	Act	Agency	Provision	Budget authority		Outlays	
				OMB	CBO	OMB	CBO
1995							
Agriculture (P.L. 103-330)							
Agriculture							
Conservation Reserve Program				-29	-20	-29	-20
Cooperative State Research Service				-3	-3	-3	-3
Export Enhancement Program				-95	-123	-95	-123
Honey Program				-6	-3	-6	-3
Limits Sunflower/Cottonseed Oil Export				-24	-4	-24	-4
Market Promotion Program				-25	-12	-25	-12
Wetlands Reserve Program				-185	-186	-20	-20
Emergency Supplementals and Resciissions (P.L. 104-019)							
Education							
Student Loans				-45	-61	12	0
HHS							
Job Opportunities and Basic Skills (Jobs)					-330		0
Interior							
Alaska Sufficiency				-2	-2	-2	-2
Timber Salvage				-40	-31	-38	-31
Transportation							
Airport Grants				-2,094	-2,094		0
Federal Transit Administration				-33	-34		0
Federal-Aid to Highways				-239	-382		0
Payments to Air Carriers				-5	-5	-1	-1
Labor, HHS, Education (P.L. 103-333)							
HHS							
SLIAG					-75		0
Transportation (P.L. 103-331)							
Transportation							
Emergency Preparedness Grants				-6	-8	-3	-4
Highway Related Safety Grants				-20	-20		0
Payments to Air Carriers				-4	-4		0
Treasury (P.L. 103-329)							
Labor							
Black Lung Disability Trust Fund				-14	-5	-14	-5
Treasury							
Freeze Members Pay				-1	-1	-1	-1
VA, HUD (P.L. 103-327)							
HUD							
Mortgage Insurance Limits				-27	-3	-27	-3
Non-Judicial Disclosure				-14	-10	-14	-10

Year	Act	Agency	Provision	Budget authority		Outlays	
				OMB	CBO	OMB	CBO
1996							
Agriculture (P.L. 104-037)							
Agriculture							
			Conservation Reserve Program	-19	-41	-19	-41
			Crop Insurance Savings	-60	-60	-60	-60
			Food Stamps Program	-114	-175	-114	-175
			Honey Program	-19	-4	-19	-4
			Wetlands Reserve Program	-154	-154	-7	-14
Emergency Supplementals and Rescissions (P.L. 104-019)							
Interior							
			Timber Salvage	-96	-4	-94	-22
Omnibus Appropriations Act (P.L. 104-019)							
Interior							
			Alaska Sufficiency		-1		-1
Omnibus Appropriations Act (P.L. 104-134)							
Education							
			Federal Direct Student Loan Program	-12	-114	-81	-61
Energy							
			Strategic Petroleum Reserve		-327		-327
HHS							
			Job Opportunities and Basic Skills (Jobs)		-10		0
			Social Security Block Grant	-419	-419	-377	-377
HUD							
			Assignment Reform/Mortgage Insurance Limits	-1,066	-1,162	-1,066	-1,162
			Home Equity Conversion Reform	-7	-7	-7	-7
			Multi-Family Property Disposition	-40	-40	-40	-40
Labor							
			Emergency Unemployment Compensation	-266	-266		0
			Payment to Employment Security Account	-56	-56		0
Omnibus							
			Debt Collection Reform	-295	-340	-295	-340
Transportation							
			Airport Grants	-664	-664		0
			Highway Related Safety Grants	-15	-9		0
			Highway Traffic Safety Grants	-56	-56		0
			Motor Carrier Safety Grants	-33	-33		0
Transportation (P.L. 104-050)							
Transportation							
			Emergency Preparedness Grants	-6	-5	-2	-3
			Payments to Air Carriers	-23	-23		0

Year	Act	Agency	Provision	Budget authority		Outlays	
				OMB	CBO	OMB	CBO
		Treasury (P.L. 104-052)					
		Treasury	Freeze Members/Judges Pay	-2	-5	-2	-5
1997		Agriculture (P.L. 104-180)					
		Agriculture					
			Child Nutrition	-3	-3	-2	-2
			Conservation Reserve Program	-6	-4	-2	-3
			Export Enhancement Program	-150	-98	-150	-98
			Farmland Protection Program	-3	0	-3	-8
			Food Stamps Program	-285	-355	-283	-353
			Wetlands Reserve Program	-50	-59	-21	-9
		Emergency Supplemental (P.L. 105-018)					
		Agriculture					
			Food Stamps Program	-20	-20	-20	-20
			Funds for Rural America	-20	-20	-5	-1
		HHS					
			Job Opportunities and Basic Skills (Jobs)		-700		0
		Transportation					
			Airport Grants	-750	-750		0
			Federal Transit Administration	-859	-859		0
			Highway Traffic Safety Grants	-13	-13		0
		Omnibus Appropriations Act (P.L. 104-208)					
			Freeze Judges Pay	-4	-4	-4	-4
			Freeze Members Pay	-2	-2	-2	-2
		Education					
			Federal Direct Student Loan Program		-218		-108
		Energy					
			Strategic Petroleum Reserve	-220	-220	-220	-220
		FCC					
			Spectrum Receipts	-2,910	-2,900	-2,910	-2,900
		FDIC					
			Bank Ins. Fund/Savings Assoc. Ins. Fund		0	-3,199	-3,100
		HHS					
			Family Support Payments to States		-6		-2
		Transportation					
			Airport Grants	-50	-50		0
			Highway Related Safety Grants	-9	-9		0
			Highway Traffic Safety Grants	-12	-12	0	0
			Motor Carrier Safety Grants	-12	-12		0
		Transportation (P.L. 104-205)					
		Transportation					
			Payments to Air Carriers	-14	-14		0
		VA, HUD (P.L. 104-204)					

Year	Act	Agency	Provision	Budget authority		Outlays	
				OMB	CBO	OMB	CBO
		HUD					
			Assignment Reform	-260	-128	-260	-128
			Multi-Family Property Disposition	-80	-80	-80	-80
1998							
		Agriculture (P.L. 105-086)					
		Agriculture					
			Child Nutrition	-4	-4	-3	-3
			Export Enhancement Program	-350	-159	-350	-159
			Food Stamps Program	-11	-11	-9	-9
			Rural Utilities Service	-6	-6	-1	-1
		Interior (P.L. 105-083)					
		Interior					
			Indian Gaming Commission		-2		-2
			MMS Receipts		-1		-1
		Labor, HHS, Education (P.L. 105-078)					
		Education					
			Federal Direct Student Loan Program	-260	-270	-273	-263
		HHS					
			Family Support Payments to States	-24	-24	-19	-20
			Social Service Block Grant	-81	-81	-66	-73
		Transportation (P.L. 105-066)					
		Transportation					
			Airport Grants	-412	-412		0
			Payments to Air Carriers	-39	-39	-31	-31
		Treasury (P.L. 105-061)					
		OPM					
			CSRS/FERS Open Season	8	-2	8	-2

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