

## Reconciliation Recommendations of the House Committee on Oversight and Reform

As ordered reported on February 12, 2021

By Fiscal Year, Millions of Dollars	2021	2021-2030	2021-2031
Direct Spending (Outlays)	<b>350,051</b>	<b>350,357</b>	<b>350,357</b>
Revenues	<b>0</b>	<b>0</b>	<b>0</b>
Increase or Decrease (-) in the Deficit	<b>350,051</b>	<b>350,357</b>	<b>350,357</b>

Statutory pay-as-you-go procedures apply?	Yes	Mandate Effects	
Increases on-budget deficits in any year after 2030?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No

CBO has not reviewed the legislation for effects on spending subject to appropriation.

S. Con. Res. 5, the Concurrent Resolution on the Budget for Fiscal Year 2021, instructed several committees of the House of Representatives to recommend legislative changes that would increase deficits up to a specified amount over the 2021-2030 period. As part of this reconciliation process, the House Committee on Oversight and Reform approved legislation on February 12, 2021, with a number of provisions that would increase deficits.

The legislation would appropriate \$350 billion for state, tribes, and local governments to mitigate the fiscal effects stemming from COVID-19, the disease caused by the coronavirus. The legislation also would establish a fund to reimburse federal agencies for emergency leave taken by their employees and provide funds for oversight of the federal government's response to the pandemic.

The legislation would appropriate the following amounts to states, tribes, and local governments:

- \$219.8 billion to the Coronavirus State Fiscal Recovery Fund for state and local governments to respond and mitigate the effects of COVID-19, and
- \$130.2 billion to the Coronavirus Local Fiscal Recovery Fund for cities and counties to mitigate the fiscal effects of COVID-19.

In addition, the legislation would appropriate the following amounts for federal purposes:

- \$570 million to the Emergency Federal Employee Leave Fund, which would be used to reimburse agencies for paid leave provided to federal employees who are unable to work because of contingencies related to COVID-19, including caring for children whose schools are closed and caring for some family members who cannot care for themselves;
- \$77 million to the Government Accountability Office to prevent, prepare for, and oversee the federal response to COVID-19; and
- \$40 million to the Pandemic Response Accountability Committee for oversight of COVID-19 spending.

The costs of the legislation, detailed in Table 1, predominantly falls within budget function 800 (general government); some costs would fall into all budget functions with spending for salaries. CBO estimates that enacting the legislation would increase direct spending by about \$350 billion over the 2021-2030 period.

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The changes in outlays that are subject to those procedures are shown in Table 1. Enacting the legislation would not affect revenues.

The legislation would not increase on-budget deficits in any year after 2030.

The CBO staff contacts for this estimate are Matthew Pickford (general government), Dan Ready (emergency federal employee leave), and Stephen Rabent (Postal Service). The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

**Table 1.**  
**Estimated Increases in Direct Spending Under Reconciliation Recommendation of the House Committee on Oversight and Reform**

	By Fiscal Year, Millions of Dollars											2021-2030	2021-2031	
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
<b>Increases in Direct Spending</b>														
<b>Sec. 5001 - Coronavirus State and Local Fiscal Relief Funds</b>														
Budget Authority	350,000	0	0	0	0	0	0	0	0	0	0	0	350,000	350,000
Estimated Outlays	349,800	200	0	0	0	0	0	0	0	0	0	0	350,000	350,000
<b>Sec. 5111 - Emergency Federal Employee Leave Fund<sup>a</sup></b>														
Budget Authority	570	0	0	0	0	0	0	0	0	0	0	0	570	570
Estimated Outlays	230	10	0	0	0	0	0	0	0	0	0	0	240	240
<b>Sec. 5112 - Funding for the Government Accountability Office</b>														
Budget Authority	77	0	0	0	0	0	0	0	0	0	0	0	77	77
Estimated Outlays	15	16	16	15	15	0	0	0	0	0	0	0	77	77
<b>Sec. 5113 - Pandemic Response Accountability Committee Funding Availability</b>														
Budget Authority	40	0	0	0	0	0	0	0	0	0	0	0	40	40
Estimated Outlays	6	9	9	8	8	0	0	0	0	0	0	0	40	40
<b>Total</b>														
Budget Authority	350,687	0	0	0	0	0	0	0	0	0	0	0	350,687	350,687
Estimated Outlays	350,051	235	25	23	23	0	0	0	0	0	0	0	350,357	350,357

a. Employees of the Postal Service (USPS) would be eligible for leave through this fund. Receipts and outlays for the USPS are recorded as off-budget direct spending; CBO estimates that costs to the USPS and receipts from reimbursements would fully offset over the 2021-2030 period. Thus, off-budget direct spending would net to zero over the ten-year period.