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gram should be excluded from the domestic discretionary spending category.

We recognize that the Omnibus Budget Reconciliation Act (OBRA) contains a provision generally excluding the social security trust funds from the budget as well as the Gramm-Rudman-Hollings Act. Social security was previously excluded from the budget, but not from the deficit calculations under the Gramm-Rudman-Hollings Act (GRH).

However, other provisions of OBRA specifically address whether social security administrative expenses are included in the domestic discretionary spending category. The portion of the social security trust funds that are annually appropriated as administrative expenses are specifically identified in the list of domestic discretionary programs that is part of the Joint Statement of Managers Accompanying the Conference Report on OBRA. OBRA expressly provides that discretionary appropriations in each of the three categories "shall be those so designated in the joint statement of managers." Section 250 (c) (4) (A) of GRH, as amended by OBRA. Because of this express designation of social security administrative expenses in the list of accounts that are required to be included in the domestic discretionary category identified in the law, we have concluded that the expenses must be so included.

While the OBRA provision excluding Social Security (section 13301(1)) applies as a general matter, it does not directly conflict with the specific OBRA provisions directing the treatment of one element of social security only for certain purposes. For example, Section 13303 of OBRA specifically requires that the congressional budget include social security revenue and outlays for purposes of enforcement of the Senate social security "firewall" points of order. This specific provision should not be disregarded simply because the general social security exclusion provision states that social security outlays and receipts "shall not be counted" for purposes of "the congressional budget." Section 13301 (a). The same is true of the specific provision on administrative expenses. Indeed, even if there were a direct conflict between the general and specific provisions, the result would be the same. It is a basic principle of statutory construction that "Where there is inescapable conflict between general and specific terms or provisions of a statute, the specific will prevail." 2A Sutherland, Statutory Construction Sec. 46.05 at p. 92 (4th Ed.).

The Congressional Budget Office (CBO) included social security administrative expenses within the domestic discretionary category in its Final Sequestration Report for Fiscal Year 1991, issued on November 6, 1990. OMB did the same in its Final OMB Sequester Report To The President and Congress for Fiscal Year 1991, issued on November 9, 1990. The Comptroller General of the United States, in his statutorily required report on the extent to which the CBO and OMB reports complied with law, issued December 10,

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