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SEQUESTRATION TRANSPARENCY ACT REPORT

COMMUNICATION

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

THE OFFICE OF MANAGEMENT AND BUDGET'S REPORT REQUIRED BY THE SEQUESTRATION TRANSPARENCY ACT OF 2012

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THE WHITE HOUSE
Washington, September 14, 2012.

Hon. JOHN BOEHNER,
Speaker of the House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: Pursuant to section 2 of the Sequestration Transparency Act of 2012 (Public Law 112–155), I am providing a report prepared by the Office of Management and Budget on the sequestration required to be ordered by paragraphs (7)(A) and (8) of section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a) for Fiscal Year 2013 on January 2, 2013.

Sincerely,

BARACK OBAMA.

OMB Report Pursuant to the Sequestration Transparency Act of 2012 (P. L. 112–155)

Introduction

The Sequestration Transparency Act of 2012 (STA) (P.L. 112-155) requires the President to submit to Congress a report on the potential sequestration triggered by the failure of the Joint Select Committee on Deficit Reduction to propose, and Congress to enact, a plan to reduce the deficit by $1.2 trillion, as required by the Budget Control Act of 2011 (BCA). In response, the Office of Management and Budget (OMB) is issuing this report based on assumptions required by the STA. The report provides Congress with a breakdown of exempt and non-exempt budget accounts, an estimate of the funding reductions that would be required across non-exempt accounts, an explanation of the calculations in the report, and additional information on the potential implementation of the sequestration.

In August 2011, bipartisan majorities in both the House and Senate voted for the threat of sequestration as a mechanism to force Congress to act on further deficit reduction. The specter of harmful across-the-board cuts to defense and nondefense programs was intended to drive both sides to compromise. The sequestration itself was never intended to be implemented. The Administration strongly believes that sequestration is bad policy, and that Congress can and should take action to avoid it by passing a comprehensive and balanced deficit reduction package.

As the Administration has made clear, no amount of planning can mitigate the effect of these cuts. Sequestration is a blunt and indiscriminate instrument. It is not the responsible way for our Nation to achieve deficit reduction. The President has already presented two proposals for balanced and comprehensive deficit reduction. It is time for Congress to act. Members of Congress should work together to produce a balanced plan that achieves at least the level of deficit reduction agreed to in the BCA that the President can sign to avoid sequestration. The Administration stands ready to work with Congress to get the job done.

The estimates and classifications in the report are preliminary. If the sequestration were to occur, the actual results would differ based on changes in law and ongoing legal, budgetary, and technical analysis. However, the report leaves no question that the sequestration would be deeply destructive to national security, domestic investments, and core government functions. Under the assumptions required by the STA, the sequestration would result in a 9.4 percent reduction in non-exempt defense discretionary funding and an 8.2 percent reduction in non-exempt nondefense discretionary funding. The sequestration would also impose cuts of 2.0 percent to Medicare, 7.6 percent to other non-exempt nondefense mandatory programs, and 10.0 percent to non-exempt defense mandatory programs.

The percentage cuts in this report, and the identification of exempt and non-exempt accounts, reflect the requirements of the laws that the Administration is applying. With the single exception of military personnel accounts, the Administration cannot choose which programs to exempt, or what percentage cuts to apply. These matters are dictated by a detailed statutory scheme. The Administration does not support these cuts, but unless Congress acts responsibly, there will be no choice but to implement them.

On two separate occasions, the President has put forward proposals to responsibly avoid these arbitrary cuts: first, in the President's Plan for Economic Growth and Deficit Reduction that was presented to the Joint Committee in September 2011, and second, in the President's fiscal year (FY) 2013 Budget. Both of these plans made tough choices to reduce the deficit with a balanced package of spending cuts and revenue increases, with the FY 2013 Budget proposing $2.50 in spending cuts for every $1 in new revenue. Both plans included over $4 trillion in deficit reduction, including the deficit reduction in the BCA itself, far exceeding the amount that would have been required of the Joint Committee to avoid sequestration. Impor-

tantly, the President's proposals would ensure that deficit reduction is achieved in a way that asks the top two percent of Americans to shoulder their fair share of the burden.

Instead of working to enact a balanced deficit reduction package to avoid the threat of sequestration, some Members of Congress are focusing on unbalanced solutions that rely solely on spending cuts or try to alter only part of the sequestration. These proposals do not represent realistic, fair, or responsible ways to avoid sequestration. Unlike the President's proposals, they are sharply contrary to the conclusions of numerous independent and bipartisan groups that recommend a comprehensive, balanced deficit reduction package comprised of both spending cuts and revenue increases.

The House Republican FY 2013 Budget Resolution and the House Republican Sequester Replacement Reconciliation Act of 2012 (SRRA) represent particularly irresponsible approaches to addressing sequestration. The BCA has already locked in almost $1 trillion of discretionary spending reductions over 10 years, bringing nonsecurity discretionary spending down to the lowest level as a share of the economy since the Eisenhower Administration. The House Republican proposals would further cut nondefense discretionary spending, refuse to raise any revenue from the top two percent for deficit reduction, and fail to address the Medicare sequestration. These proposals would shift the burden of deficit reduction onto the middle-class and vulnerable populations and represent the wrong choices for the Nation's long-term growth and prosperity.

This report, which provides preliminary estimates of the sequestration's impact on more than 1,200 budget accounts, makes clear that sequestration would have a devastating impact on important defense and nondefense programs. While the Department of Defense would be able to shift funds to ensure war fighting and critical military readiness capabilities were not degraded, sequestration would result in a reduction in readiness of many non-deployed units, delays in investments in new equipment and facilities, cutbacks in equipment repairs, declines in military research and development efforts, and reductions in base services for military families.

On the nondefense side, sequestration would undermine investments vital to economic growth, threaten the safety and security of the American people, and cause severe harm to programs that benefit the middle-class, seniors, and children. Education grants to States and local school districts supporting smaller classes, afterschool programs, and children with disabilities would suffer. The number of Federal Bureau of Investigation agents, Customs and Border Patrol agents, correctional officers, and federal prosecutors would be slashed. The Federal Aviation Administration's ability to oversee and manage the Nation's airspace and air traffic control would be reduced. The Department of Agriculture's efforts to inspect food processing plants and prevent foodborne illnesses would be curtailed. The Environmental Protection Agency's ability to protect the water we drink and the air we breathe would be degraded. The National Institutes of Health would have to halt or curtail scientific research, including needed research into cancer and childhood diseases. The Federal Emergency Management Agency's ability to respond to incidents of terrorism and other catastrophic events would be undermined. And critical housing programs and food assistance for low-income families would be cut.

Because there is still time for Congress to act to prevent these cuts, and because of the need to avoid unnecessarily diverting scarce resources from other important Government functions, OMB issued guidance to agencies in July instructing them to continue normal spending and operations. Until Congress acts, the Administration will continue to work, as necessary, on issues related to the sequestration and its implementation. OMB will issue additional guidance regarding sequestration in the months ahead as necessary.

However, no amount of planning can mitigate the significant impact of the sequestration. The destructive across-the-board cuts required by the sequestration are not a substitute for a responsible deficit reduction plan. The President has already presented two proposals for balanced and comprehensive deficit reduction, but under our Constitution, he cannot do the job alone. Congress also needs to act. The Administration remains ready to work with Congress to enact a balanced plan that achieves at least the level of deficit reduction agreed to in the BCA, and cancels the sequestration.

Technical Report

The Sequestration Transparency Act of 2012 (STA) (P.L. 112-155) requires the President to submit to Congress a report on the sequestration for fiscal year (FY) 2013 that is scheduled to be ordered on January 2, 2013, pursuant to section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (BBEDCA). This sequestration, should it occur, is the result of the failure of the Joint Select Committee on Deficit Reduction to propose, and Congress to enact, legislation reducing the deficit by $1.2 trillion, as required by the Budget Control Act of 2011 (BCA). For ease of reference, this report will hereafter refer to this sequestration as the "Joint Committee sequestration."

Relying on assumptions specified in the STA, this report provides estimates of the sequestration's impact on more than 1,200 budget accounts, including:

- an estimate of the sequestration percentages and amounts necessary to achieve the required reductions for the defense and nondefense functions for FY 2013;
- for each budget account, estimates of the amount of sequestrable and exempt budgetary resources and the estimated reduction in sequestrable budgetary resources for FY 2013 (see Appendix A);
- a preliminary identification of all sequestrable and exempt budgetary accounts (see Appendix B); and
- additional information to enhance public understanding of the Joint Committee sequestration.

The estimates and classifications in this report are preliminary. As required by the STA, the report assumes that discretionary appropriations are funded at the level that would be provided under a continuing resolution (CR) at the same rate of operations as in FY 2012. Appropriations legislation that is actually enacted for the fiscal year beginning on October 1, 2012 will change the estimates provided in this report. Other legislation, including any enacted changes to direct spending levels between now and January 2, 2013, as well as changes in the level of unobligated balances in the defense function, could also affect these estimates. Depending on the timing of the discretionary Final Sequestration Report for FY 2013, the discretionary spending limits could be adjusted as provided by section 251(b)(2) of BBEDCA, which would change the allocation of the Joint Committee reductions between the defense and nondefense functions. In addition, the Office of Management and Budget (OMB) continues to review the application of various provisions of BBEDCA to specific programs and accounts, including, for example, the Federal administrative expenses provision in section 256(h) (discussed further below).

Under the assumptions required for this report about the level of discretionary appropriations for FY 2013, and without additional changes to direct spending, this report's calculations show a sequestration of 9.4 percent for defense function discretionary appropriations and 10.0 percent for defense function direct spending. The corresponding sequestration per-

centages for the nondefense function would be a reduction of 8.2 percent for discretionary appropriations and 7.6 percent for direct spending.

The Administration continues to urge Congress to avoid the Joint Committee sequestration through the enactment of bipartisan balanced deficit reduction legislation. Such legislation could and should replace all of the arbitrary, across-the-board reductions described in this report. As this report illustrates, sequestration is a blunt, indiscriminate instrument and not a responsible way to make policy.

Basis for Calculations

As of the date of this report, no appropriations bills have been enacted for FY 2013. Accordingly, consistent with the assumptions required by the STA, the estimates for the level of sequestrable budgetary resources and resulting reductions assume that budget accounts with discretionary appropriations are funded at the annualized level provided by a CR at a rate of operations as provided in the applicable appropriation act for FY 2012, plus any funding enacted as advance appropriations for FY 2013. The annualized level, which is a preliminary estimate, is calculated by taking FY 2012 enacted appropriations net of any recurring rescissions and changes in mandatory programs (CHIMPs). The level is also adjusted for any transfers mandated by law. These estimates of the CR amounts follow the rules applied for recent CRs, as described in OMB Bulletin 11-01, Apportionment of the Continuing Resolution(s) for Fiscal Year 2012.[1]

Pursuant to section 255(e) of BBEDCA, unobligated balances in the defense function (but not in other functions) are sequestrable budgetary resources. Estimates of unobligated balances available at any future point in time can vary greatly from actual amounts. For this report, the majority of estimated unobligated balances for budget accounts in the defense function were provided by the Department of Defense. In general, for multiyear accounts, the Department of Defense estimated unobligated balances as of December 31, 2012, by assuming that funds appropriated in prior years would be obligated at five-year historical average rates.

This report's estimates of sequestrable budgetary resources and outlays for budget accounts with direct spending are equal to the current law baseline amounts contained in the President's FY 2013 Budget, adjusted for the effects of legislation enacted since the Budget was transmitted.

Sections 255 and 256 of BBEDCA identify programs exempt from sequestration and subject to special rules. Most of the exemptions in section 255 are straightforward applications of law. There are more complicated issues, however, regarding certain special rules in section 256. Specifically, section 256 includes a number of special rules that on their face (that is, absent a contrary indication in another provision of law) apply only to a sequestration order issued under section 254.[2] This raises the question of whether these rules apply to the Joint Committee sequestration.

On August 2, 2012, the Senate Parliamentarian made a ruling on the applicability of a sequestration rule which reflected the conclusion that the Joint Committee sequestration would not be implemented by an order issued under section 254. Consistent with the Senate Parliamentarian's ruling, OMB has independently concluded that, based on the statutory text of BBEDCA, the Joint Committee sequestration order would not be an order under section 254. Accordingly, as set forth in this report, the special rules in section 256 that apply

[1] OMB Bulletin 11-01 is available online at http://www.whitehouse.gov/sites/default/files/omb/assets/bulletins/b11-01.pdf.

[2] With respect to this report, the special rules in question mainly affect the estimate of sequestrable discretionary funding for certain health programs specified in section 256(e) and discretionary Federal administrative expenses pursuant to section 256(h).

only to a sequestration order issued under section 254 do not apply to the Joint Committee sequestration, except to the extent those rules are otherwise made applicable by another provision of law. Section 251A(7)(A) of BBEDCA does not include any such provision for discretionary spending, and, as a result, in estimating the reduction in discretionary spending required by the Joint Committee sequestration, this report does not apply the special rules in section 256 that apply only to a sequestration order issued under section 254. Pursuant to section 251A(8) of BBEDCA, the special rules in section 256 do apply to the reduction in direct spending required by the Joint Committee sequestration.

Under section 256(h) of BBEDCA, Federal administrative expenses are subject to sequestration pursuant to an order issued under section 254 "without regard to any exemption, exception, limitation, or special rule that is otherwise applicable." For reasons set forth above for the Joint Committee sequestration, this rule would only apply to Federal administrative expenses that constitute direct spending. BBEDCA does not define "administrative expenses." For purposes of this report, "administrative expenses" for typical Government programs are defined as the object classes for personnel compensation, travel, transportation, communication, equipment, supplies, materials, and other services.[3] For commercial, business-like activities, this report distinguishes between (a) overhead costs that are necessary to run a business, and (b) expenses that are directly tied to the production and delivery of goods or services. The report excludes the latter from the definition of administrative expenses, consistent with the accounting practices of commercial businesses and OMB's past practice under BBEDCA. The Administration will continue to review the application of this definition to individual budget accounts.

To summarize this complex discussion: the special rules for certain health programs apply to the mandatory components of those programs, not the discretionary components. Mandatory administrative expenses for an otherwise exempt program are subject to sequestration, but not discretionary administrative expenses. For exempt mandatory programs with sequestrable administrative expenses, administrative expenses are defined as described above.

Calculation of Sequestration Percentages

Under section 251A of BBEDCA, the failure of the Joint Select Committee triggers automatic reductions in discretionary appropriations and direct spending to achieve the deficit reduction that the Joint Select Committee process was supposed to achieve. Absent further congressional action, the first of these reductions will be implemented on January 2, 2013, by a sequestration of non-exempt discretionary appropriations and non-exempt direct spending. As shown in Table 1, the total amount of deficit reduction required is specified by formula in section 251A(3), starting with the total reduction of $1.2 trillion required for FY 2013 through FY 2021, deducting a specified 18 percent for debt service savings, and then dividing the result by 9 to calculate the annual reduction of $109 billion over each year from FY 2013 to FY 2021. The annual reduction is split evenly between budget accounts in function 050 (defense function) and in all other functions (nondefense function), so that each function would be reduced by $54.667 billion.

Table 1. CALCULATION OF TOTAL ANNUAL REDUCTION BY FUNCTION

(In billions of dollars)

Joint Committee savings target	1,200.000
Deduct debt service savings (18%)	-216.000
Net programmatic reductions	984.000
Divide by 9 to calculate annual reduction	109.333
Split 50/50 between defense and nondefense functions	54.667

[3] See Conference Report on House Resolution 372 (H. Rpt. 99-433).

The next calculation needed is to allocate the reductions, which have already been split between defense and nondefense, between discretionary and direct spending. The law requires that proportionality be maintained between a specified calculation of these two types of spending. The discretionary base that is used for allocating reductions between discretionary and direct spending differs from the amount of resources that are actually sequestrable. The base for allocating reductions to discretionary appropriations is the revised discretionary spending limits for FY 2013 listed in section 251A(2)(A) of BBEDCA. For purposes of this report, the discretionary spending limits have not been revised to include adjustments pursuant to section 251(b)(2) of BBEDCA for certain funding included in the CR levels because these adjustments cannot be made until OMB issues its discretionary Final Sequestration Report for FY 2013.[4] Pursuant to paragraphs (5) and (6) of section 251A, and consistent with section 6 of the Statutory Pay-As-You-Go Act of 2010, the base for allocating reductions to budget accounts with direct spending is the sum of the direct spending outlays in the budget year and the subsequent year that would result from new sequestrable budget authority in FY 2013.

Once the reductions are allocated between direct spending and discretionary appropriations using the bases above, the sequester percentage for discretionary appropriations is obtained from the sequestrable base, which is described above in the "Basis for Calculations" section. For mandatory programs, the sequestrable base is the same as the mandatory base for allocating the reduction. Pursuant to sections 255 and 256 of BBEDCA, most mandatory spending is exempt from sequestration or, in the case of the Medicare program, is subject to a 2 percent limit on sequestration. For discretionary defense programs, the sequestrable base equals total discretionary appropriations (including funding that would trigger cap adjustments), plus unobligated balances and funding financed by fees, minus exemptions. Except for funding for military personnel, most discretionary defense funding is sequestrable. For discretionary nondefense programs, the sequestrable base equals total discretionary appropriations (including funding that would trigger cap adjustments) and funding financed by fees, adjusted to exclude funding for the Department of Veterans Affairs and other exempt amounts.

Defense Function Reduction

Table 2 shows the calculation of the sequestration percentages and dollar reductions required for budget accounts with discretionary appropriations or direct spending within the defense function. The calculation involves the following steps:

Step 1. Pursuant to section 251A(5), the total reduction of $54.667 billion is allocated proportionately between discretionary appropriations and direct spending. The total base is the sum of the FY 2013 revised discretionary spending limit for the security category ($546 billion) and OMB's baseline estimates of sequestrable direct spending outlays ($0.679 billion) in the defense function in FY 2013 and FY 2014 from new direct spending budget authority in FY 2013. Discretionary appropriations comprise more than 99 percent of the total base in the defense function.

Step 2. Total defense function spending must be reduced by $54.667 billion. As required by section 251A(5)(A), allocating the reduction based on the ratio of the revised discretionary spending limit to the total base yields a $54.599 billion reduction required for discretionary appropriations. Under section 251A(5)(B), the remaining $0.068 billion is the reduction required for budget accounts with direct spending.

[4] Although the discretionary spending limits have not been adjusted to include funding for Overseas Contingency Operations, disaster relief, and programs integrity, the associated funding, the CR levels assumed in this report include those funding as sequestrable discretionary resources. That is because the STA requires for purposes of this report that OMB assume all discretionary appropriations are repeated in FY 2013 at the FY 2012 level.

Step 3. As required by section 251A(7)(A), the discretionary percentage reduction for FY 2013 is calculated by dividing the discretionary reduction amount calculated in step 2 ($54.599 billion) by the sequestrable budgetary resources ($580.073 billion) for budget accounts with discretionary appropriations in the defense function, which yields a 9.4 percent sequestration rate for budget accounts with non-exempt discretionary appropriations.[5] A similar calculation is required by section 251A(8) for the sequestration of direct spending. Dividing the direct spending reduction amount ($0.068 billion) by the sequestrable budgetary resources ($0.679 billion) for budget accounts with direct spending yields a 10.0 percent sequestration rate for budget accounts with non-exempt direct spending.

Table 2. DEFENSE FUNCTION REDUCTION

(Dollars in billions)

		Discretionary	Direct Spending	Total
Step 1.	Base for allocating reduction	546.000	0.679	546.679
	Percentage allocation of reductions	99.88%	0.12%	
Step 2.	Allocation of total reduction	54.599	0.068	54.667
	Percentage allocation of reductions	99.88%	0.12%	
Step 3.	Sequestration percentages calculation:			
	Sequestrable base	580.073	0.679	
	Sequestration percentage	9.4%	10.0%	

Nondefense Function Reduction

Table 3 shows the calculation of the sequestration percentages and dollar reductions required for budget accounts with discretionary appropriations or direct spending within all other functions besides 050 (nondefense function). The calculation is more complicated than the calculation for the defense function due to a two percent limit on sequestration of Medicare non-administrative spending, a two percent limit on sequestration of community and migrant health centers (which applies only to the mandatory funding of those programs), and a special rule for applying the sequestration to student loans. The calculation involves the following steps:

Step 1. Total spending in the nondefense function must be reduced by $54.667 billion. Of this, $11.085 billion would come from a sequestration of the portion of Medicare subject to the two percent limit ($554.265 billion), leaving a $43.582 billion reduction to be derived from the other discretionary appropriations and direct spending in the nondefense function.

Step 2. Pursuant to section 251A(6), the remaining reduction of $43.582 billion is allocated proportionately between the other discretionary appropriations and direct spending in the nondefense function. The base ($574.302 billion) is the sum of the FY 2013 revised discretionary spending limit for the nonsecurity category ($501.000 billion) and the remaining sequestrable direct spending base ($73.302 billion). The latter amount equals OMB's baseline estimates of total sequestrable direct spending outlays ($627.567 billion) minus the portion of Medicare subject to the two percent limit ($554.265 billion) in the nondefense function in FY 2013 and FY 2014 from new direct spending budget authority in FY 2013.

[5] Defense sequestrable budgetary resources include non-exempt uew budget authority and unobligated balances carried over from prior fiscal years. Budgetary resources for military personnel accounts are considered exempt, pursuant to section 255(f) and the July 31, 2012 letter from OMB Acting Director Jeffrey D. Zients notifying Congress of the President's intent to exempt military personnel accounts from sequestration, available at: *http://www.whitehouse.gov/sites/default/files/omb/legislative/letters/military-personnel-letter-biden.pdf*.

The discretionary spending limit accounts for 87.24 percent of the remaining base in the nondefense function, and direct spending accounts for 12.76 percent.

Applying these percentage allocations to the remaining required reduction for programs in the nondefense function yields the reduction for discretionary appropriations ($38.021 billion) and for remaining direct spending ($5.561 billion), following the procedures for allocating the sequestration contained in section 251A(6).

Step 3. The sequestration for the mandatory portions of certain health programs is limited to two percentage points pursuant to sections 251A(8) and 256(e)(2) of BBEDCA. These programs have sequestrable budgetary resource of $1.344 billion, so a two percentage point reduction would save $0.027 billion. Deducting these savings from the non-Medicare direct spending reduction leaves $5.534 billion to be taken by a uniform percentage reduction of the remaining sequestrable direct spending of $71.958 billion in the nondefense function.

Step 4. As required by section 251A(7)(A), dividing the discretionary reduction amount ($38.021 billion) calculated in step 2 by the sequestrable budgetary resources for discretionary appropriations ($463.465 billion) in the nondefense function yields an 8.2 percent sequestration rate for budget accounts with non-exempt discretionary appropriations.

The remaining reduction ($5.534 billion) to direct spending is applied as a uniform percentage reduction to the remaining budget accounts with sequestrable direct spending and by increasing student loan fees by the same uniform percentage, as specified in sections 251A(8) and 256(b). Each one percentage point increase in the sequestration rate is estimated to result in $0.012 billion of savings in the direct student loan program. Solving simultaneously for the single percentage that would achieve the remaining reduction when applied to both the remaining sequestrable direct spending ($71.958 billion) and to student loan fees yields a 7.6 percent reduction. This percentage reduction would yield savings of $0.091 billion in the direct student loan program and $5.443 billion from the remaining budget accounts with non-exempt direct spending.

Table 3. NONDEFENSE FUNCTION REDUCTION

(Dollars in billions)

		Discretionary	Direct Spending	Total
1.	Total reduction, excluding savings from Medicare 2% limit:			
	Medicare base subject to 2% limit		554.265	
	Total nondefense function reduction			54.667
	Reduce Medicare by 2%			-11.085
	Non-Medicare reduction amounts			43.582
2.	Allocate non-Medicare reduction:			
	Total base for allocating reduction	501.000	627.567	1,128.567
	Exclude Medicare (portion subject to 2% limit)		-554.265	-554.265
	Non-Medicare base	501.000	73.302	574.302
	Percentage allocation of non-Medicare base	87.24%	12.76%	
	Non-Medicare reduction amounts	38.021	5.561	43.582
	Percentage allocation of non-Medicare reduction	87.24%	12.76%	
3.	Savings from 2% limit on sequestration of certain health programs			
	Certain health programs sequestrable base		1.344	
	Reduce other health programs by 2%		-0.027	
4.	Sequestration percentages calculation:			
	Remaining reduction amounts	38.021	5.534	
	Savings from uniform percentage reduction:			
	From 7.6% increase in student loan fee		0.091	
	From remaining sequestrable budget accounts	38.021	5.443	
	Sequestrable base for uniform percentage reduction	463.465	71.958	
	Sequestration percentage	8.2%	7.6%	
	Summary of reductions:			
	2% sequestration of Medicare		11.085	
	2% limit on sequestration of other health programs		0.027	
	Student loan fee increase		0.091	
	Uniform percentage reduction	38.004	5.469	
	Rounding	0.017	-0.026	
	Total reduction	38.021	16.646	54.667

Reductions by Budget Account (Appendix A)

Based on assumptions required in the STA, Appendix A of this report sets forth the percentage reductions required for each of 897 budget accounts with sequestrable funding. Specifically, Appendix B shows both the sequestrable and exempt portions of each budget account, the percentage reduction required for each sequestrable budgetary resource, and the resulting reduction.

The STA also included a requirement to show reductions for each account at the program, project, and activity (PPA) level. As described further below, because of the STA's reporting deadline of just 30 days, the large number of PPAs across all agencies and budget accounts, and inconsistencies in the way PPAs are defined, additional time is necessary to identify, review, and resolve issues associated with providing information at this level of detail.

Section 251A(10) of BBEDCA states that the required reductions "shall be implemented in accordance with section 256(k)." Section 256(k)(2) provides as follows:

> Except as otherwise provided, the same percentage sequestration shall apply to all programs, projects, and activities within a budget account (with programs, projects, and activities as delineated in the appropriation Act or accompanying report for the relevant fiscal year covering that account, or for accounts not included in appropriation Acts, as delineated in the most recently submitted President's Budget).

Thus, each budget account must be analyzed separately to determine its component PPAs. For discretionary spending, the inquiry requires agencies to conduct a detailed analysis of their appropriation act(s) for the relevant fiscal year and, if applicable, any legislative report accompanying that act. For direct spending, it requires them to conduct a close review of specific line items in the President's Budget.

To assist in the preparation of this report, OMB asked agencies, after consultation with the chairs and ranking members of the Appropriations Committees of the House and the Senate, to submit budgetary information to OMB on PPAs. In doing so, agencies identified thousands of PPAs across appropriations acts and accompanying reports and the President's Budget, with varying definitions of PPAs depending on the particular act and the reporting agency. Regularizing reporting across different budget accounts and agencies requires the resolution of many definitional questions, and the sheer volume of data presents administrative challenges that require additional time for OMB to address.

The uniform reductions shown in Appendix A leave no question that sequestration is an indiscriminate and destructive instrument that Congress should replace with balanced deficit reduction.

Sequester/Exempt Classifications by Budget Account (Appendix B)

The STA requires an identification of all exempt budget accounts with discretionary appropriations and direct spending. In addition to identifying exempt budget accounts, Appendix B provides a preliminary classification of each type of budgetary resource within each budget account as sequestrable or exempt and provides the legal citation for each exempt classification. The listing identifies budgetary resources as both sequestrable and exempt when the budgetary resource funds multiple activities and some of the activities are exempt. Further, the listing also identifies discretionary and direct spending budgetary resources that are potentially subject to a special rule listed in section 256 of BBEDCA. As previously discussed, the estimates in this report reflect the conclusion that the Joint Committee sequestration would not be implemented by an order under section 254; therefore, the special rules in section 256 that apply only to a sequestration order issued under 254 would apply only to the direct spending portion of the Joint Committee sequestration, where BBEDCA expressly instructs those special rules to be applied. In addition, the report identifies military personnel accounts that the President indicated his intent to exempt from sequestration under section 255(f) of BBEDCA.[6]

[6] See footnote 5.

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Legislative Branch					
Senate					
001-05-0110 Salaries, Officers and Employees					
Nondefense Function	Discretionary	Sequestrable BA	176	8.2	14
		Total gross BA	176		
001-05-0123 Miscellaneous Items					
Nondefense Function	Discretionary	Sequestrable BA	19	8.2	2
		Total gross BA	19		
001-05-0126 Secretary of the Senate					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
001-05-0127 Sergeant at Arms and Doorkeeper of the Senate					
Nondefense Function	Discretionary	Sequestrable BA	131	8.2	11
		Total gross BA	131		
001-05-0128 Inquiries and Investigations					
Nondefense Function	Discretionary	Sequestrable BA	131	8.2	11
		Total gross BA	131		
001-05-0130 Senators' Official Personnel and Office Expense Account					
Nondefense Function	Discretionary	Sequestrable BA	396	8.2	32
		Total gross BA	396		
001-05-0185 Office of the Legislative Counsel of the Senate					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
001-05-0188 Congressional Use of Foreign Currency, Senate					
Nondefense Function	Mandatory	Sequestrable BA	6	7.6	*
		Total gross BA	6		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
001-05-9911 Senate Items					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
001-05-0100 Compensation of Members, Senate					
Nondefense Function	Mandatory	Exempt BA	24		
		Total gross BA	24		
001-05-9932 Senate Revolving Funds					
Nondefense Function	Mandatory	Exempt BA	6		
		Total gross BA	6		
		Offsets	-6		
		Net BA	0		
House of Representatives					
001-10-0400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,226	8.2	101
		Total gross BA	1,226		
001-10-0488 Congressional Use of Foreign Currency, House of Representatives					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
001-10-0200 Compensation of Members and Related Administrative Expenses					
Nondefense Function	Mandatory	Exempt BA	103		
		Total gross BA	103		
Joint Items					
001-11-0181 Joint Economic Committee					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
001-11-0186 Joint Congressional Committee on Inaugural Ceremonies of 2013					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
001-11-0190 Office of Congressional Accessibility Services					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
001-11-0425 Office of the Attending Physician					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
001-11-0460 Joint Committee on Taxation					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
Office of Compliance					
001-12-1600 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
Capitol Police					
001-13-0476 General Expenses					
Nondefense Function	Discretionary	Sequestrable BA	63	8.2	5
		Total gross BA	63		
001-13-0477 Salaries					
Nondefense Function	Discretionary	Sequestrable BA	277	8.2	23
		Total gross BA	277		
Congressional Budget Office					
001-14-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	44	8.2	4
		Total gross BA	44		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Architect of the Capitol					
001-15-0100 General Administration					
Nondefense Function	Discretionary	Sequestrable BA	77	8.2	6
		Exempt BA	24		
		Total gross BA	101		
001-15-0105 Capitol Building					
Nondefense Function	Discretionary	Sequestrable BA	36	8.2	3
		Total gross BA	36		
001-15-0108 Capitol Grounds					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
001-15-0123 Senate Office Buildings					
Nondefense Function	Discretionary	Sequestrable BA	71	8.2	6
		Total gross BA	71		
001-15-0127 House Office Buildings					
Nondefense Function	Discretionary	Sequestrable BA	94	8.2	8
		Total gross BA	94		
001-15-0133 Capitol Power Plant					
Nondefense Function	Discretionary	Sequestrable BA	123	8.2	10
		Exempt BA	9		
		Total gross BA	132		
		Offsets	-9		
		Net BA	123		
001-15-0155 Library Buildings and Grounds					
Nondefense Function	Discretionary	Sequestrable BA	47	8.2	4
		Total gross BA	47		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
001-15-0161 Capitol Visitor Center					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
001-15-0171 Capitol Police Buildings and Grounds					
Nondefense Function	Discretionary	Sequestrable BA	22	8.2	2
		Total gross BA	22		
001-15-1833 House Historic Buildings Revitalization Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
001-15-4518 Judiciary Office Building Development and Operations Fund					
Nondefense Function	Mandatory	Sequestrable BA	12	7.6	1
		Exempt BA	13		
		Total gross BA	25		
		Offsets	-30		
		Net BA	-5		
001-15-4296 Capitol Visitor Center Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	4		
		Total gross BA	4		
		Offsets	-4		
		Net BA	0		
Botanic Garden					
001-18-0200 Botanic Garden					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Library of Congress					
001-25-0101 Salaries and Expenses, Library of Congress					
Nondefense Function	Discretionary	Sequestrable BA	414	8.2	34
		Exempt BA	13		
		Total gross BA	427		
		Offsets	-13		
		Net BA	414		
001-25-0102 Copyright Office: Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	36		
		Total gross BA	52		
		Offsets	-36		
		Net BA	16		
001-25-0127 Congressional Research Service: Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	107	8.2	9
		Total gross BA	107		
001-25-0141 Books for the Blind and Physically Handicapped: Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	51	8.2	4
		Total gross BA	51		
001-25-4325 Cooperative Acquisitions Program Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	6		
		Total gross BA	6		
		Offsets	-6		
		Net BA	0		
001-25-4346 Gift Shop, Decimal Classification, Photo Duplication, and Related Services					
Nondefense Function	Discretionary	Exempt BA	10		
		Total gross BA	10		
		Offsets	-10		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
001-25-4543 Fedlink Program and Federal Research Program					
Nondefense Function	Discretionary	Exempt BA	160		
		Total gross BA	160		
		Offsets	-160		
		Net BA	0		
001-25-5175 Payments to Copyright Owners					
Nondefense Function	Mandatory	Exempt BA	6		
		Total gross BA	6		
001-25-9971 Gift and Trust Fund Accounts					
Nondefense Function	Mandatory	Exempt BA	19		
		Total gross BA	19		
Government Printing Office					
001-30-0201 Office of Superintendent of Documents: Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	35	8.2	3
		Total gross BA	35		
001-30-0203 Congressional Printing and Binding					
Nondefense Function	Discretionary	Sequestrable BA	91	8.2	7
		Total gross BA	91		
001-30-4505 Government Printing Office Revolving Fund					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
	Mandatory	Exempt BA	779		
		Total gross BA	779		
		Offsets	-779		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Government Accountability Office					
001-35-0107 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	511	8.2	42
		Exempt BA	29		
		Total gross BA	540		
		Offsets	-29		
		Net BA	511		
United States Tax Court					
001-40-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	52	8.2	4
		Total gross BA	52		
001-40-8115 Tax Court Judges Survivors Annuity Fund					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
Legislative Branch Boards and Commissions					
001-45-1801 Medicaid and CHIP Payment and Access Commission					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
001-45-2973 United States-China Economic and Security Review Commission					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
001-45-2975 Commission on International Religious Freedom					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
001-45-2990 Capital Construction, Dwight D. Eisenhower Memorial Commission					
Nondefense Function	Discretionary	Sequestrable BA	31	8.2	3
		Total gross BA	31		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
001-45-8148 Open World Leadership Center Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
001-45-9911 Other Legislative Branch Boards and Commissions					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Exempt BA	1		
		Total gross BA	8		
		Offsets	-1		
		Net BA	7		
001-45-0145 Payment to Open World Leadership Center Trust Fund					
Nondefense Function	Discretionary	Exempt BA	10		
		Total gross BA	10		
001-45-1550 Medicare Payment Advisory Commission					
Nondefense Function	Discretionary	Exempt BA	12		
		Total gross BA	12		
		Offsets	-12		
		Net BA	0		
001-45-8275 John C. Stennis Center for Public Service Training and Development Trust Fund					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Judicial Branch					
Supreme Court of the United States					
002-05-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	71	8.2	6
		Exempt BA	2		
		Total gross BA	73		
	Mandatory	Exempt BA	2		
		Total gross BA	2		
002-05-0103 Care of the Building and Grounds					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		
United States Court of Appeals for the Federal Circuit					
002-07-0510 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Exempt BA	3		
		Total gross BA	30		
	Mandatory	Exempt BA	3		
		Total gross BA	3		
United States Court of International Trade					
002-15-0400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	19	8.2	2
		Total gross BA	19		
	Mandatory	Exempt BA	2		
		Total gross BA	2		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Courts of Appeals, District Courts, and other Judicial Services					
002-25-0920 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	4,687	8.2	384
		Exempt BA	340		
		Total gross BA	5,027		
		Offsets	-350		
		Net BA	4,677		
	Mandatory	Sequestrable BA	65	7.6	5
		Exempt BA	273		
		Total gross BA	338		
002-25-0923 Defender Services					
Nondefense Function	Discretionary	Sequestrable BA	1,031	8.2	85
		Total gross BA	1,031		
002-25-0925 Fees of Jurors and Commissioners					
Nondefense Function	Discretionary	Sequestrable BA	52	8.2	4
		Total gross BA	52		
002-25-0930 Court Security					
Nondefense Function	Discretionary	Sequestrable BA	500	8.2	41
		Total gross BA	500		
002-25-5100 Judiciary Filing Fees					
Nondefense Function	Mandatory	Sequestrable BA	194	7.6	15
		Exempt BA	80		
		Total gross BA	274		
002-25-5101 Registry Administration					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
002-25-5114 Judiciary Information Technology Fund					
Nondefense Function	Mandatory	Exempt BA	471		
		Total gross BA	471		
Administrative Office of the United States Courts					
002-26-0927 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	83	8.2	7
		Exempt BA	64		
		Total gross BA	147		
		Offsets	-64		
		Net BA	83		
Federal Judicial Center					
002-30-0928 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		
United States Sentencing Commission					
002-39-0938 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	17	8.2	1
		Total gross BA	17		
Judicial Retirement Funds					
002-35-0941 Payment to Judiciary Trust Funds					
Nondefense Function	Mandatory	Exempt BA	125		
		Total gross BA	125		
002-35-8110 Judicial Survivors' Annuities Fund					
Nondefense Function	Mandatory	Exempt BA	48		
		Total gross BA	48		
002-35-8122 Judicial Officers' Retirement Fund					
Nondefense Function	Mandatory	Exempt BA	107		
		Total gross BA	107		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
002-35-8124 United States Court of Federal Claims Judges' Retirement Fund					
Nondefense Function	Mandatory	Exempt BA	7		
		Total gross BA	7		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Agriculture					
Departmental Management					
005-05-0117 Agriculture Buildings and Facilities and Rental Payments					
Nondefense Function	Discretionary	Sequestrable BA	230	8.2	19
		Exempt BA	3		
		Total gross BA	233		
		Offsets	-3		
		Net BA	230		
005-05-0500 Hazardous Materials Management					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
005-05-9915 Departmental Administration					
Nondefense Function	Discretionary	Sequestrable BA	85	8.2	7
		Exempt BA	83		
		Total gross BA	168		
		Offsets	-83		
		Net BA	85		
Office of the Secretary					
005-03-9913 Office of the Secretary					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	10		
		Total gross BA	26		
		Offsets	-10		
		Net BA	16		
Office of Communications					
005-06-0150 Office of Communications					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of Civil Rights					
005-07-3800 Office of Civil Rights					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Exempt BA	1		
		Total gross BA	22		
		Offsets	-1		
		Net BA	21		
Office of Inspector General					
005-08-0900 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	86	8.2	7
		Exempt BA	4		
		Total gross BA	90		
		Offsets	-4		
		Net BA	86		
Office of Chief Economist					
005-09-0123 Office of the Chief Economist					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Exempt BA	2		
		Total gross BA	13		
		Offsets	-2		
		Net BA	11		
Office of the General Counsel					
005-10-2300 Office of the General Counsel					
Nondefense Function	Discretionary	Sequestrable BA	39	8.2	3
		Exempt BA	4		
		Total gross BA	43		
		Offsets	-4		
		Net BA	39		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Appeals Division					
005-11-0706 National Appeals Division					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Total gross BA	13		
Economic Research Service					
005-13-1701 Economic Research Service					
Nondefense Function	Discretionary	Sequestrable BA	78	8.2	6
		Exempt BA	1		
		Total gross BA	79		
		Offsets	-1		
		Net BA	78		
National Agricultural Statistics Service					
005-15-1801 National Agricultural Statistics Service					
Nondefense Function	Discretionary	Sequestrable BA	159	8.2	13
		Exempt BA	22		
		Total gross BA	181		
		Offsets	-22		
		Net BA	159		
Agricultural Research Service					
005-18-1400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,095	8.2	90
		Exempt BA	127		
		Total gross BA	1,222		
		Offsets	-127		
		Net BA	1,095		
005-18-8214 Miscellaneous Contributed Funds					
Nondefense Function	Mandatory	Sequestrable BA	20	7.6	2
		Exempt BA	7		
		Total gross BA	27		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Institute of Food and Agriculture					
005-20-0502 Extension Activities					
Nondefense Function	Discretionary	Sequestrable BA	475	8.2	39
		Exempt BA	50		
		Total gross BA	525		
		Offsets	-50		
		Net BA	475		
	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		
005-20-1500 Research and Education Activities					
Nondefense Function	Discretionary	Sequestrable BA	710	8.2	58
		Exempt BA	9		
		Total gross BA	719		
		Offsets	-9		
		Net BA	710		
005-20-1502 Integrated Activities					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
Animal and Plant Health Inspection Service					
005-32-1600 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	867	8.2	71
		Exempt BA	104		
		Total gross BA	971		
		Offsets	-154		
		Net BA	817		
	Mandatory	Sequestrable BA	266	7.6	20
		Total gross BA	266		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-32-1601 Buildings and Facilities					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
005-32-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	12	7.6	1
		Total gross BA	12		
Food Safety and Inspection Service					
005-35-3700 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,049	8.2	86
		Exempt BA	108		
		Total gross BA	1,157		
		Offsets	-153		
		Net BA	1,004		
005-35-8137 Expenses and Refunds, Inspection and Grading of Farm Products					
Nondefense Function	Mandatory	Sequestrable BA	10	7.6	1
		Total gross BA	10		
Grain Inspection, Packers and Stockyards Administration					
005-37-2400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Exempt BA	3		
		Total gross BA	41		
		Offsets	-3		
		Net BA	38		
005-37-4050 Limitation on Inspection and Weighing Services Expenses					
Nondefense Function	Mandatory	Sequestrable BA	40	7.6	3
		Exempt BA	10		
		Total gross BA	50		
		Offsets	-50		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Agricultural Marketing Service					
005-45-2500 Marketing Services					
Nondefense Function	Discretionary	Sequestrable BA	82	8.2	7
		Exempt BA	66		
		Total gross BA	148		
		Offsets	-66		
		Net BA	82		
005-45-2501 Payments to States and Possessions					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
005-45-5070 Perishable Agricultural Commodities Act Fund					
Nondefense Function	Mandatory	Sequestrable BA	11	7.6	1
		Total gross BA	11		
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)					
Nondefense Function	Mandatory	Sequestrable BA	1,081	7.6	82
		Exempt BA	1		
		Total gross BA	1,082		
		Offsets	-1		
		Net BA	1,081		
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products					
Nondefense Function	Mandatory	Sequestrable BA	4	7.6	*
		Exempt BA	146		
		Total gross BA	150		
005-45-8412 Milk Market Orders Assessment Fund					
Nondefense Function	Mandatory	Sequestrable BA	57	7.6	4
		Total gross BA	57		
		Offsets	-57		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Risk Management Agency					
005-47-2707 Administrative and Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	75	8.2	6
		Total gross BA	75		
005-47-4085 Federal Crop Insurance Corporation Fund					
Nondefense Function	Mandatory	Sequestrable BA	58	7.6	4
		Exempt BA	13,427		
		Total gross BA	13,485		
		Offsets	-4,043		
		Net BA	9,442		
Farm Service Agency					
005-49-0170 State Mediation Grants					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
005-49-0171 Emergency Forest Restoration Program					
Nondefense Function	Discretionary	Sequestrable BA	28	8.2	2
		Total gross BA	28		
005-49-0600 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,199	8.2	98
		Exempt BA	397		
		Total gross BA	1,596		
		Offsets	-397		
		Net BA	1,199		
005-49-1140 Agricultural Credit Insurance Fund Program Account					
Nondefense Function	Discretionary	Sequestrable BA	406	8.2	33
		Total gross BA	406		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-49-1336 Commodity Credit Corporation Export Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
005-49-2701 USDA Supplemental Assistance					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
005-49-3304 Grassroots Source Water Protection Program					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
005-49-3305 Reforestation Pilot Program					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
005-49-3316 Emergency Conservation Program					
Nondefense Function	Discretionary	Sequestrable BA	123	8.2	10
		Total gross BA	123		
005-49-4336 Commodity Credit Corporation Fund					
Nondefense Function	Mandatory	Sequestrable BA	6,170	7.6	469
		Exempt BA	13,005		
		Total gross BA	19,175		
		Offsets	-11,016		
		Net BA	8,159		
005-49-5531 Agricultural Disaster Relief Fund					
Nondefense Function	Mandatory	Sequestrable BA	1,372	7.6	104
		Total gross BA	1,372		
005-49-8161 Tobacco Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	960	7.6	73
		Total gross BA	960		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-49-4140 Agricultural Credit Insurance Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	17		
		Total gross BA	17		
		Offsets	-180		
		Net BA	-163		
005-49-4338 Commodity Credit Corporation Guaranteed Loans Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-8		
		Net BA	-7		
Natural Resources Conservation Service					
005-53-1000 Conservation Operations					
Nondefense Function	Discretionary	Sequestrable BA	837	8.2	69
		Exempt BA	31		
		Total gross BA	868		
		Offsets	-40		
		Net BA	828		
005-53-1002 Watershed Rehabilitation Program					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
005-53-1004 Farm Security and Rural Investment Programs					
Nondefense Function	Mandatory	Sequestrable BA	2,892	7.6	220
		Exempt BA	127		
		Total gross BA	3,019		
		Offsets	-127		
		Net BA	2,892		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-53-1072 Watershed and Flood Prevention Operations					
Nondefense Function	Discretionary	Sequestrable BA	216	8.2	18
		Total gross BA	216		
005-53-3320 Water Bank Program					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		
Rural Development					
005-55-0403 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	182	8.2	15
		Exempt BA	447		
		Total gross BA	629		
		Offsets	-447		
		Net BA	182		
Rural Utilities Service					
005-60-1230 Rural Electrification and Telecommunications Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	37	8.2	3
		Total gross BA	37		
005-60-1232 Distance Learning, Telemedicine, and Broadband Program					
Nondefense Function	Discretionary	Sequestrable BA	37	8.2	3
		Total gross BA	37		
005-60-1980 Rural Water and Waste Disposal Program Account					
Nondefense Function	Discretionary	Sequestrable BA	503	8.2	41
		Total gross BA	503		
005-60-2042 High Energy Cost Grants					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-60-4155 Rural Development Insurance Fund Liquidating Account					
Nondefense Function	Mandatory	Offsets	-126		
		Net BA	-126		
005-60-4230 Rural Electrification and Telecommunications Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	370		
		Total gross BA	370		
		Offsets	-772		
		Net BA	-402		
Rural Housing Service					
005-63-0137 Rental Assistance Program					
Nondefense Function	Discretionary	Sequestrable BA	905	8.2	74
		Total gross BA	905		
005-63-1951 Rural Community Facilities Program Account					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Total gross BA	29		
005-63-1953 Rural Housing Assistance Grants					
Nondefense Function	Discretionary	Sequestrable BA	33	8.2	3
		Total gross BA	33		
005-63-2002 Multifamily Housing Revitalization Program Account					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Total gross BA	13		
005-63-2006 Mutual and Self-help Housing Grants					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
005-63-2081 Rural Housing Insurance Fund Program Account					
Nondefense Function	Discretionary	Sequestrable BA	511	8.2	42
		Total gross BA	511		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-63-4141 Rural Housing Insurance Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	29		
		Total gross BA	29		
		Offsets	-597		
		Net BA	-568		
Rural Business_Cooperative Service					
005-65-1900 Rural Cooperative Development Grants					
Nondefense Function	Discretionary	Sequestrable BA	25	8.2	2
		Total gross BA	25		
005-65-1902 Rural Business Program Account					
Nondefense Function	Discretionary	Sequestrable BA	75	8.2	6
		Total gross BA	75		
005-65-1908 Rural Energy for America Program					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
	Mandatory	Sequestrable BA	22	7.6	2
		Total gross BA	22		
005-65-2069 Rural Development Loan Fund Program Account					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		
005-65-2073 Energy Assistance Payments					
Nondefense Function	Mandatory	Sequestrable BA	65	7.6	5
		Total gross BA	65		
005-65-1955 Rural Microenterprise Investment Program Account					
Nondefense Function	Mandatory	Exempt BA	-1		
		Total gross BA	-1		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-65-3105 Rural Economic Development Grants					
Nondefense Function	Mandatory	Exempt BA	22		
		Total gross BA	22		
		Offsets	-177		
		Net BA	-155		
005-65-3108 Rural Economic Development Loans Program Account					
Nondefense Function	Mandatory	Exempt BA	4		
		Total gross BA	4		
		Offsets	-4		
		Net BA	0		
005-65-4233 Rural Development Loan Fund Liquidating Account					
Nondefense Function	Mandatory	Offsets	-3		
		Net BA	-3		
Foreign Agricultural Service					
005-68-2277 Public Law 480 Title I Direct Credit and Food for Progress Program Account					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
005-68-2278 Food for Peace Title II Grants					
Nondefense Function	Discretionary	Sequestrable BA	1,466	8.2	120
		Total gross BA	1,466		
	Mandatory	Exempt BA	100		
		Total gross BA	100		
		Offsets	-100		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-68-2900 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	176	8.2	14
		Exempt BA	63		
		Total gross BA	239		
		Offsets	-63		
		Net BA	176		
	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
005-68-2903 McGovern-Dole International Food for Education and Child Nutrition Program					
Nondefense Function	Discretionary	Sequestrable BA	184	8.2	15
		Total gross BA	184		
005-68-2274 Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		
		Offsets	-279		
		Net BA	-276		
Food and Nutrition Service					
005-84-3505 Supplemental Nutrition Assistance Program					
Nondefense Funetion	Discretionary	Exempt BA	1		
		Total gross BA	1		
	Mandatory	Sequestrable BA	108	7.6	8
		Exempt BA	87,305		
		Total gross BA	87,413		
		Offsets	-55		
		Net BA	87,358		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-84-3507 Commodity Assistance Program					
Nondefense Function	Discretionary	Sequestrable BA	66	8.2	5
		Exempt BA	176		
		Total gross BA	242		
	Mandatory	Sequestrable BA	21	7.6	2
		Total gross BA	21		
005-84-3508 Nutrition Programs Administration					
Nondefense Function	Discretionary	Sequestrable BA	139	8.2	11
		Exempt BA	1		
		Total gross BA	140		
		Offsets	-1		
		Net BA	139		
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)					
Nondefense Function	Discretionary	Sequestrable BA	6,618	8.2	543
		Total gross BA	6,618		
	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
005-84-3539 Child Nutrition Programs					
Nondefense Function	Discretionary	Exempt BA	18		
		Total gross BA	18		
	Mandatory	Sequestrable BA	57	7.6	4
		Exempt BA	19,656		
		Total gross BA	19,713		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Forest Service					
005-96-1103 Capital Improvement and Maintenance					
Nondefense Function	Discretionary	Sequestrable BA	410	8.2	34
		Exempt BA	5		
		Total gross BA	415		
		Offsets	-21		
		Net BA	394		
005-96-1104 Forest and Rangeland Research					
Nondefense Function	Discretionary	Sequestrable BA	298	8.2	24
		Exempt BA	23		
		Total gross BA	321		
		Offsets	-25		
		Net BA	296		
005-96-1105 State and Private Forestry					
Nondefense Function	Discretionary	Sequestrable BA	253	8.2	21
		Exempt BA	95		
		Total gross BA	348		
		Offsets	-95		
		Net BA	253		
005-96-1106 National Forest System					
Nondefense Function	Discretionary	Sequestrable BA	1,575	8.2	129
		Exempt BA	55		
		Total gross BA	1,630		
		Offsets	-75		
		Net BA	1,555		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-96-1115 Wildland Fire Management					
Nondefense Function	Discretionary	Sequestrable BA	2,103	8.2	172
		Exempt BA	7		
		Total gross BA	2,110		
		Offsets	-60		
		Net BA	2,050		
005-96-1119 Management of National Forest Lands for Subsistence Uses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
005-96-4605 Working Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Exempt BA	207		
		Total gross BA	210		
		Offsets	-210		
		Net BA	0		
005-96-5207 Range Betterment Fund					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
005-96-5540 Stewardship Contracting Product Sales					
Nondefense Function	Mandatory	Sequestrable BA	8	7.6	1
		Total gross BA	8		
005-96-9921 Forest Service Permanent Appropriations					
Nondefense Function	Mandatory	Sequestrable BA	511	7.6	39
		Exempt BA	6		
		Total gross BA	517		
		Offsets	-6		
		Net BA	511		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
005-96-9923 Land Acquisition					
Nondefense Function	Discretionary	Sequestrable BA	54	8.2	4
		Total gross BA	54		
	Mandatory	Sequestrable BA	9	7.6	1
		Total gross BA	9		
005-96-9974 Forest Service Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	77	7.6	6
		Exempt BA	55		
		Total gross BA	132		
		Offsets	-55		
		Net BA	77		
Executive Operations					
005-04-4609 Working Capital Fund					
Nondefense Function	Diseretionary	Exempt BA	780		
		Total gross BA	780		
		Offsets	-780		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Commerce					
Departmental Management					
006-05-0120 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	57	8.2	5
		Exempt BA	90		
		Total gross BA	147		
		Offsets	-90		
		Net BA	57		
006-05-0123 HCHB Renovation and Modernization					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
006-05-0126 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Exempt BA	6		
		Total gross BA	35		
		Offsets	-5		
		Net BA	30		
006-05-4511 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	150		
		Total gross BA	150		
		Offsets	-150		
		Net BA	0		
006-05-8501 Gifts and Bequests					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Economic Development Administration					
006-06-0125 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Exempt BA	1		
		Total gross BA	39		
		Offsets	-1		
		Net BA	38		
006-06-2050 Economic Development Assistance Programs					
Nondefense Function	Discretionary	Sequestrable BA	420	8.2	34
		Exempt BA	30		
		Total gross BA	450		
		Offsets	-30		
		Net BA	420		
006-06-4406 Economic Development Revolving Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-2		
		Net BA	-1		
Bureau of the Census					
006-07-0401 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	253	8.2	21
		Total gross BA	253		
	Mandatory	Sequestrable BA	30	7.6	2
		Total gross BA	30		
006-07-0450 Periodic Censuses and Programs					
Nondefense Function	Discretionary	Sequestrable BA	689	8.2	56
		Total gross BA	689		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
006-07-4512 Census Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	683		
		Total gross BA	683		
		Offsets	-738		
		Net BA	-55		
Economic and Statistical Analysis					
006-08-1500 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	96	8.2	8
		Exempt BA	6		
		Total gross BA	102		
		Offsets	-6		
		Net BA	96		
International Trade Administration					
006-25-1250 Operations and Administration					
Nondefense Function	Discretionary	Sequestrable BA	455	8.2	37
		Exempt BA	22		
		Total gross BA	477		
		Offsets	-22		
		Net BA	455		
006-25-5521 Grants to Manufacturers of Worsted Wool Fabrics					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Bureau of Industry and Security					
006-30-0300 Operations and Administration					
Nondefense Function	Discretionary	Sequestrable BA	67	8.2	5
		Exempt BA	2		
		Total gross BA	69		
		Offsets	-2		
		Net BA	67		
Defense Function	Discretionary	Sequestrable BA	41	9.4	4
		Total gross BA	41		
Minority Business Development Agency					
006-40-0201 Minority Business Development					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
National Oceanic and Atmospheric Administration					
006-48-1450 Operations, Research, and Facilities					
Nondefense Function	Discretionary	Sequestrable BA	3,131	8.2	257
		Exempt BA	242		
		Total gross BA	3,373		
		Offsets	-242		
		Net BA	3,131		
	Mandatory	Sequestrable BA	6	7.6	*
		Exempt BA	28		
		Total gross BA	34		
		Offsets	-6		
		Net BA	28		
006-48-1451 Pacific Coastal Salmon Recovery					
Nondefense Function	Discretionary	Sequestrable BA	65	8.2	5
		Total gross BA	65		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
006-48-1460 Procurement, Acquisition and Construction					
Nondefense Function	Discretionary	Sequestrable BA	1,816	8.2	149
		Total gross BA	1,816		
006-48-1465 Medicare-eligible Retiree Health Fund Contribution, NOAA					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
006-48-4316 Damage Assessment and Restoration Revolving Fund					
Nondefense Function	Mandatory	Sequestrable BA	6	7.6	*
		Exempt BA	8		
		Total gross BA	14		
		Offsets	-8		
		Net BA	6		
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries					
Nondefense Function	Mandatory	Sequestrable BA	16	7.6	1
		Total gross BA	16		
006-48-5284 Limited Access System Administration Fund					
Nondefense Function	Mandatory	Sequestrable BA	10	7.6	1
		Total gross BA	10		
006-48-5362 Environmental Improvement and Restoration Fund					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
006-48-5584 Sanctuaries Enforcement Asset Forfeiture Fund					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
U.S. Patent and Trademark Office					
006-51-1006 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	2,951	8.2	242
		Exempt BA	8		
		Total gross BA	2,959		
		Offsets	-2,960		
		Net BA	-1		
National Institute of Standards and Technology					
006-55-0500 Scientific and Technical Research and Services					
Nondefense Function	Discretionary	Sequestrable BA	577	8.2	47
		Total gross BA	577		
006-55-0515 Construction of Research Facilities					
Nondefense Function	Discretionary	Sequestrable BA	56	8.2	5
		Total gross BA	56		
006-55-0525 Industrial Technology Services					
Nondefense Function	Discretionary	Sequestrable BA	128	8.2	10
		Total gross BA	128		
006-55-4650 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	163		
		Total gross BA	163		
		Offsets	-163		
		Net BA	0		
National Telecommunications and Information Administration					
006-60-0516 State and Local Implementation Fund					
Nondefense Function	Mandatory	Sequestrable BA	69	7.6	5
		Total gross BA	69		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
006-60-0550 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	46	8.2	4
		Exempt BA	37		
		Total gross BA	83		
		Offsets	-37		
		Net BA	46		
006-60-8233 Public Safety Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	105	7.6	8
		Total gross BA	105		
006-60-0551 Public Telecommunications Facilities, Planning and Construction					
Nondefense Function	Discretionary	Exempt BA	-3		
		Total gross BA	-3		
006-60-0552 Information Infrastructure Grants					
Nondefense Function	Discretionary	Exempt BA	-1		
		Total gross BA	-1		
006-60-5396 Digital Television Transition and Public Safety Fund					
Nondefense Function	Mandatory	Exempt BA	-4		
		Total gross BA	-4		
006-60-4358 Network Construction Fund					
Nondefense Function	Mandatory	Exempt BA	75		
		Total gross BA	75		
		Offsets	-75		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Technical Information Service					
006-54-4295 NTIS Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	65		
		Total gross BA	65		
		Offsets	-65		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Defense--Military Programs					
Operation and Maintenance					
007-10-0100 Operation and Maintenance, Defense-wide					
Defense Function	Discretionary	Sequestrable BA	41,266	9.4	3,879
		Exempt BA	2,624		
		Total gross BA	43,890		
		Offsets	-2,624		
		Net BA	41,266		
007-10-0104 United States Court of Appeals for the Armed Forces					
Defense Function	Discretionary	Sequestrable BA	14	9.4	1
		Total gross BA	14		
007-10-0105 Drug Interdiction and Counter-Drug Activities					
Defense Function	Discretionary	Sequestrable BA	1,666	9.4	157
		Total gross BA	1,666		
007-10-0107 Office of the Inspector General					
Defense Function	Discretionary	Sequestrable BA	358	9.4	34
		Total gross BA	358		
007-10-0111 Department of Defense Acquisition Workforce Development Fund					
Defense Function	Discretionary	Sequestrable BA	181	9.4	17
		Total gross BA	181		
	Mandatory	Exempt BA	570		
		Total gross BA	570		
		Offsets	-570		
		Net BA	0		
007-10-0118 Overseas Contingency Operations Transfer Fund					
Defense Function	Discretionary	Sequestrable BA	8	9.4	1
		Total gross BA	8		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-10-0130 Defense Health Program					
Defense Function	Discretionary	Sequestrable BA	34,780	9.4	3,269
		Exempt BA	997		
		Total gross BA	35,777		
		Offsets	-1,968		
		Net BA	33,809		
	Mandatory	Exempt BA	1,391		
		Total gross BA	1,391		
		Offsets	-1,391		
		Net BA	0		
007-10-0134 Cooperative Threat Reduction Account					
Defense Function	Discretionary	Sequestrable BA	692	9.4	65
		Exempt BA	1		
		Total gross BA	693		
		Offsets	-1		
		Net BA	692		
007-10-0462 Military Intelligence Program Transfer Fund					
Defense Function	Discretionary	Sequestrable BA	311	9.4	29
		Total gross BA	311		
007-10-0810 The Department of Defense Environmental Restoration Accounts					
Defense Function	Discretionary	Sequestrable BA	1,194	9.4	112
		Total gross BA	1,194		
007-10-0811 Environmental Restoration, Formerly Used Defense Sites					
Defense Function	Discretionary	Sequestrable BA	328	9.4	31
		Total gross BA	328		
007-10-0819 Overseas Humanitarian, Disaster, and Civic Aid					
Defense Function	Discretionary	Sequestrable BA	136	9.4	13
		Total gross BA	136		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-10-1106 Operation and Maintenance, Marine Corps					
Defense Function	Discretionary	Sequestrable BA	9,081	9.4	854
		Exempt BA	66		
		Total gross BA	9,147		
		Offsets	-66		
		Net BA	9,081		
007-10-1107 Operation and Maintenance, Marine Corps Reserve					
Defense Function	Discretionary	Sequestrable BA	308	9.4	29
		Total gross BA	308		
007-10-1804 Operation and Maintenance, Navy					
Defense Function	Discretionary	Sequestrable BA	45,649	9.4	4,291
		Exempt BA	5,330		
		Total gross BA	50,979		
		Offsets	-5,330		
		Net BA	45,649		
007-10-1806 Operation and Maintenance, Navy Reserve					
Defense Function	Discretionary	Sequestrable BA	1,379	9.4	130
		Exempt BA	3		
		Total gross BA	1,382		
		Offsets	-3		
		Net BA	1,379		
007-10-2020 Operation and Maintenance, Army					
Defense Function	Discretionary	Sequestrable BA	73,053	9.4	6,867
		Exempt BA	8,037		
		Total gross BA	81,090		
		Offsets	-8,037		
		Net BA	73,053		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-10-2065 Operation and Maintenance, Army National Guard					
Defense Function	Discretionary	Sequestrable BA	7,303	9.4	686
		Exempt BA	193		
		Total gross BA	7,496		
		Offsets	-193		
		Net BA	7,303		
007-10-2080 Operation and Maintenance, Army Reserve					
Defense Function	Discretionary	Sequestrable BA	3,290	9.4	309
		Exempt BA	66		
		Total gross BA	3,356		
		Offsets	-66		
		Net BA	3,290		
007-10-2091 Afghanistan Security Forces Fund					
Defense Function	Discretionary	Sequestrable BA	14,100	9.4	1,325
		Total gross BA	14,100		
007-10-2096 Afghanistan Infrastructure Fund					
Defense Function	Discretionary	Sequestrable BA	550	9.4	52
		Total gross BA	550		
007-10-3400 Operation and Maintenance, Air Force					
Defense Function	Discretionary	Sequestrable BA	45,397	9.4	4,267
		Exempt BA	1,659		
		Total gross BA	47,056		
		Offsets	-1,659		
		Net BA	45,397		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-10-3740 Operation and Maintenance, Air Force Reserve					
Defense Function	Discretionary	Sequestrable BA	3,417	9.4	321
		Exempt BA	84		
		Total gross BA	3,501		
		Offsets	-84		
		Net BA	3,417		
007-10-3840 Operation and Maintenance, Air National Guard					
Defense Function	Discretionary	Sequestrable BA	6,134	9.4	577
		Exempt BA	254		
		Total gross BA	6,388		
		Offsets	-254		
		Net BA	6,134		
007-10-5188 Disposal of Department of Defense Real Property					
Defense Function	Discretionary	Sequestrable BA	12	9.4	1
		Total gross BA	12		
007-10-5189 Lease of Department of Defense Real Property					
Defense Function	Discretionary	Sequestrable BA	20	9.4	2
		Total gross BA	20		
007-10-9922 Miscellaneous Special Funds					
Defense Function	Mandatory	Sequestrable BA	34	10.0	3
		Total gross BA	34		
007-10-9927 Allied Contributions and Cooperation Account					
Defense Function	Mandatory	Exempt BA	905		
		Total gross BA	905		
Procurement					
007-15-0144 Mine Resistant Ambush Protected Vehicle Fund					
Defense Function	Discretionary	Sequestrable BA	3,338	9.4	314
		Total gross BA	3,338		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-15-0300 Procurement, Defense-wide					
Defense Function	Discretionary	Sequestrable BA	7,503	9.4	705
		Exempt BA	506		
		Total gross BA	8,009		
		Offsets	-506		
		Net BA	7,503		
007-15-0350 National Guard and Reserve Equipment					
Defense Function	Discretionary	Sequestrable BA	1,920	9.4	180
		Total gross BA	1,920		
007-15-0360 Defense Production Act Purchases					
Defense Function	Discretionary	Sequestrable BA	375	9.4	35
		Total gross BA	375		
007-15-0390 Chemical Agents and Munitions Destruction, Defense					
Defense Function	Discretionary	Sequestrable BA	1,554	9.4	146
		Exempt BA	25		
		Total gross BA	1,579		
		Offsets	-25		
		Net BA	1,554		
007-15-1109 Procurement, Marine Corps					
Defense Function	Discretionary	Sequestrable BA	3,898	9.4	366
		Exempt BA	45		
		Total gross BA	3,943		
		Offsets	-45		
		Net BA	3,898		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-15-1506 Aircraft Procurement, Navy					
Defense Function	Discretionary	Sequestrable BA	23,832	9.4	2,240
		Exempt BA	5		
		Total gross BA	23,837		
		Offsets	-5		
		Net BA	23,832		
007-15-1507 Weapons Procurement, Navy					
Defense Function	Discretionary	Sequestrable BA	3,922	9.4	369
		Exempt BA	4		
		Total gross BA	3,926		
		Offsets	-4		
		Net BA	3,922		
007-15-1508 Procurement of Ammunition, Navy and Marine Corps					
Defense Function	Discretionary	Sequestrable BA	1,017	9.4	96
		Exempt BA	5		
		Total gross BA	1,022		
		Offsets	-5		
		Net BA	1,017		
007-15-1611 Shipbuilding and Conversion, Navy					
Defense Function	Discretionary	Sequestrable BA	22,774	9.4	2,141
		Total gross BA	22,774		
007-15-1810 Other Procurement, Navy					
Defense Function	Discretionary	Sequestrable BA	7,367	9.4	692
		Exempt BA	289		
		Total gross BA	7,656		
		Offsets	-289		
		Net BA	7,367		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-15-2031 Aircraft Procurement, Army					
Defense Function	Discretionary	Sequestrable BA	8,971	9.4	843
		Exempt BA	145		
		Total gross BA	9,116		
		Offsets	-145		
		Net BA	8,971		
007-15-2032 Missile Procurement, Army					
Defense Function	Discretionary	Sequestrable BA	1,802	9.4	169
		Exempt BA	285		
		Total gross BA	2,087		
		Offsets	-300		
		Net BA	1,787		
007-15-2033 Procurement of Weapons and Tracked Combat Vehicles, Army					
Defense Function	Discretionary	Sequestrable BA	2,938	9.4	276
		Exempt BA	65		
		Total gross BA	3,003		
		Offsets	-85		
		Net BA	2,918		
007-15-2034 Procurement of Ammunition, Army					
Defense Function	Discretionary	Sequestrable BA	2,436	9.4	229
		Exempt BA	2,078		
		Total gross BA	4,514		
		Offsets	-2,100		
		Net BA	2,414		
007-15-2035 Other Procurement, Army					
Defense Function	Discretionary	Sequestrable BA	13,304	9.4	1,251
		Exempt BA	82		
		Total gross BA	13,386		
		Offsets	-99		
		Net BA	13,287		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-15-2093 Joint Improvised Explosive Device Defeat Fund					
Defense Function	Discretionary	Sequestrable BA	3,148	9.4	296
		Total gross BA	3,148		
007-15-3010 Aircraft Procurement, Air Force					
Defense Function	Discretionary	Sequestrable BA	21,386	9.4	2,010
		Exempt BA	550		
		Total gross BA	21,936		
		Offsets	-550		
		Net BA	21,386		
007-15-3011 Procurement of Ammunition, Air Force					
Defense Function	Discretionary	Sequestrable BA	721	9.4	68
		Exempt BA	60		
		Total gross BA	781		
		Offsets	-60		
		Net BA	721		
007-15-3020 Missile Procurement, Air Force					
Defense Function	Discretionary	Sequestrable BA	7,105	9.4	668
		Exempt BA	275		
		Total gross BA	7,380		
		Offsets	-275		
		Net BA	7,105		
007-15-3080 Other Procurement, Air Force					
Defense Function	Discretionary	Sequestrable BA	23,679	9.4	2,226
		Exempt BA	525		
		Total gross BA	24,204		
		Offsets	-525		
		Net BA	23,679		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Research, Development, Test, and Evaluation					
007-20-0400 Research, Development, Test and Evaluation, Defense-wide					
Defense Function	Discretionary	Sequestrable BA	21,350	9.4	2,007
		Exempt BA	1,994		
		Total gross BA	23,344		
		Offsets	-1,994		
		Net BA	21,350		
007-20-0460 Operational Test and Evaluation, Defense					
Defense Function	Discretionary	Sequestrable BA	196	9.4	18
		Total gross BA	196		
007-20-1319 Research, Development, Test and Evaluation, Navy					
Defense Function	Discretionary	Sequestrable BA	18,899	9.4	1,777
		Exempt BA	221		
		Total gross BA	19,120		
		Offsets	-221		
		Net BA	18,899		
007-20-2040 Research, Development, Test and Evaluation, Army					
Defense Function	Discretionary	Sequestrable BA	10,148	9.4	954
		Exempt BA	2,749		
		Total gross BA	12,897		
		Offsets	-2,749		
		Net BA	10,148		
007-20-3600 Research, Development, Test and Evaluation, Air Force					
Defense Function	Discretionary	Sequestrable BA	28,900	9.4	2,717
		Exempt BA	6,758		
		Total gross BA	35,658		
		Offsets	-6,758		
		Net BA	28,900		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Military Construction					
007-25-0391 Chemical Demilitarization Construction, Defense-wide					
Defense Function	Discretionary	Sequestrable BA	78	9.4	7
		Total gross BA	78		
007-25-0500 Military Construction, Defense-wide					
Defense Function	Discretionary	Sequestrable BA	4,415	9.4	415
		Total gross BA	4,415		
007-25-0510 Department of Defense Base Closure Account 1990					
Defense Function	Discretionary	Sequestrable BA	1,379	9.4	130
		Total gross BA	1,379		
007-25-0512 Department of Defense Base Closure Account 2005					
Defense Function	Discretionary	Sequestrable BA	754	9.4	71
		Total gross BA	754		
007-25-0804 North Atlantic Treaty Organization Security Investment Program					
Defense Function	Discretionary	Sequestrable BA	256	9.4	24
		Total gross BA	256		
007-25-1205 Military Construction, Navy and Marine Corps					
Defense Function	Discretionary	Sequestrable BA	3,080	9.4	290
		Exempt BA	538		
		Total gross BA	3,618		
		Offsets	-538		
		Net BA	3,080		
007-25-1235 Military Construction, Navy Reserve					
Defense Function	Discretionary	Sequestrable BA	42	9.4	4
		Total gross BA	42		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-25-2050 Military Construction, Army					
Defense Function	Discretionary	Sequestrable BA	4,072	9.4	383
		Exempt BA	4,414		
		Total gross BA	8,486		
		Offsets	-4,414		
		Net BA	4,072		
007-25-2085 Military Construction, Army National Guard					
Defense Function	Discretionary	Sequestrable BA	1,063	9.4	100
		Total gross BA	1,063		
007-25-2086 Military Construction, Army Reserve					
Defense Function	Discretionary	Sequestrable BA	352	9.4	33
		Total gross BA	352		
007-25-3300 Military Construction, Air Force					
Defense Function	Discretionary	Sequestrable BA	1,538	9.4	145
		Total gross BA	1,538		
007-25-3730 Military Construction, Air Force Reserve					
Defense Function	Discretionary	Sequestrable BA	48	9.4	5
		Total gross BA	48		
007-25-3830 Military Construction, Air National Guard					
Defense Function	Discretionary	Sequestrable BA	179	9.4	17
		Total gross BA	179		
Family Housing					
007-30-0720 Family Housing Construction, Army					
Defense Function	Discretionary	Sequestrable BA	233	9.4	22
		Total gross BA	233		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-30-0725 Family Housing Operation and Maintenance, Army					
Defense Function	Discretionary	Sequestrable BA	493	9.4	46
		Exempt BA	15		
		Total gross BA	508		
		Offsets	-15		
		Net BA	493		
007-30-0730 Family Housing Construction, Navy and Marine Corps					
Defense Function	Discretionary	Sequestrable BA	187	9.4	18
		Total gross BA	187		
007-30-0735 Family Housing Operation and Maintenance, Navy and Marine Corps					
Defense Function	Discretionary	Sequestrable BA	368	9.4	35
		Exempt BA	14		
		Total gross BA	382		
		Offsets	-14		
		Net BA	368		
007-30-0740 Family Housing Construction, Air Force					
Defense Function	Discretionary	Sequestrable BA	152	9.4	14
		Total gross BA	152		
007-30-0745 Family Housing Operation and Maintenance, Air Force					
Defense Function	Discretionary	Sequestrable BA	430	9.4	40
		Exempt BA	6		
		Total gross BA	436		
		Offsets	-6		
		Net BA	430		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-30-0765 Family Housing Operation and Maintenance, Defense-Wide					
Defense Function	Discretionary	Sequestrable BA	51	9.4	5
		Exempt BA	4		
		Total gross BA	55		
		Offsets	-4		
		Net BA	51		
007-30-0834 Department of Defense Family Housing Improvement Fund					
Defense Function	Discretionary	Sequestrable BA	40	9.4	4
		Total gross BA	40		
007-30-4090 Homeowners Assistance Fund					
Defense Function	Discretionary	Sequestrable BA	122	9.4	11
		Total gross BA	122		
Revolving and Management Funds					
007-40-4555 National Defense Stockpile Transaction Fund					
Defense Function	Mandatory	Sequestrable BA	153	10.0	15
		Total gross BA	153		
		Offsets	-153		
		Net BA	0		
007-40-4557 National Defense Sealift Fund					
Defense Function	Discretionary	Sequestrable BA	1,223	9.4	115
		Exempt BA	610		
		Total gross BA	1,833		
		Offsets	-610		
		Net BA	1,223		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-40-493001 Working Capital Fund, Army					
Defense Function	Discretionary	Sequestrable BA	178	9.4	17
		Exempt BA	12,101		
		Total gross BA	12,279		
		Offsets	-12,101		
		Net BA	178		
007-40-493003 Working Capital Fund, Air Force					
Defense Function	Discretionary	Sequestrable BA	80	9.4	8
		Exempt BA	24,883		
		Total gross BA	24,963		
		Offsets	-24,883		
		Net BA	80		
007-40-493004 Working Capital Fund, Defense Commissary Agency					
Defense Function	Discretionary	Sequestrable BA	1,383	9.4	130
		Exempt BA	6,092		
		Total gross BA	7,475		
		Offsets	-6,092		
		Net BA	1,383		
007-40-493005 Working Capital Fund, Defense-Wide					
Defense Function	Discretionary	Sequestrable BA	404	9.4	38
		Exempt BA	54,473		
		Total gross BA	54,877		
		Offsets	-54,473		
		Net BA	404		
007-40-493002 Working Capital Fund, Navy					
Defense Function	Discretionary	Exempt BA	25,488		
		Total gross BA	25,488		
		Offsets	-25,488		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-40-4931 Buildings Maintenance Fund					
Defense Function	Mandatory	Exempt BA	132		
		Total gross BA	132		
		Offsets	-132		
		Net BA	0		
007-40-4950 Pentagon Reservation Maintenance Revolving Fund					
Defense Function	Mandatory	Exempt BA	551		
		Total gross BA	551		
		Offsets	-551		
		Net BA	0		
Trust Funds					
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense					
Defense Function	Mandatory	Sequestrable BA	251	10.0	25
		Exempt BA	55		
		Total gross BA	306		
		Offsets	-306		
		Net BA	0		
007-55-9971 Other DOD Trust Funds					
Defense Function	Mandatory	Sequestrable BA	55	10.0	6
		Total gross BA	55		
007-55-8165 Foreign National Employees Separation Pay					
Defense Function	Mandatory	Exempt BA	44		
		Total gross BA	44		
007-55-8335 Voluntary Separation Incentive Fund					
Defense Function	Mandatory	Exempt BA	108		
		Total gross BA	108		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-55-8337 Host Nation Support Fund for Relocation					
Defense Function	Mandatory	Exempt BA	65		
		Total gross BA	65		
Military Personnel					
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund					
Defense Function	Mandatory	Exempt BA	6,950		
		Total gross BA	6,950		
007-05-1000 Medicare-Eligible Retiree Health Fund Contribution, Navy					
Defense Function	Discretionary	Exempt BA	1,409		
		Total gross BA	1,409		
007-05-1001 Medicare-Eligible Retiree Health Fund Contribution, Marine Corps					
Defense Function	Discretionary	Exempt BA	880		
		Total gross BA	880		
007-05-1002 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Navy					
Defense Function	Discretionary	Exempt BA	172		
		Total gross BA	172		
007-05-1003 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Marine Corps					
Defense Function	Discretionary	Exempt BA	100		
		Total gross BA	100		
007-05-1004 Medicare-Eligible Retiree Health Fund Contribution, Army					
Defense Function	Discretionary	Exempt BA	2,404		
		Total gross BA	2,404		
007-05-1005 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Army					
Defense Function	Discretionary	Exempt BA	524		
		Total gross BA	524		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-05-1006 Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Army					
Defense Function	Discretionary	Exempt BA	913		
		Total gross BA	913		
007-05-1007 Medicare-Eligible Retiree Health Fund Contribution, Air Force					
Defense Function	Discretionary	Exempt BA	1,442		
		Total gross BA	1,442		
007-05-1008 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Air Force					
Defense Function	Discretionary	Exempt BA	176		
		Total gross BA	176		
007-05-1009 Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Air Force					
Defense Function	Discretionary	Exempt BA	277		
		Total gross BA	277		
007-05-1105 Military Personnel, Marine Corps					
Defense Function	Discretionary	Exempt BA	14,316		
		Total gross BA	14,316		
		Offsets	-23		
		Net BA	14,293		
007-05-1108 Reserve Personnel, Marine Corps					
Defense Function	Discretionary	Exempt BA	672		
		Total gross BA	672		
		Offsets	-4		
		Net BA	668		
007-05-1405 Reserve Personnel, Navy					
Defense Function	Discretionary	Exempt BA	2,037		
		Total gross BA	2,037		
		Offsets	-57		
		Net BA	1,980		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-05-1453 Military Personnel, Navy					
Defense Function	Discretionary	Exempt BA	28,341		
		Total gross BA	28,341		
		Offsets	-289		
		Net BA	28,052		
007-05-2010 Military Personnel, Army					
Defense Function	Discretionary	Exempt BA	50,436		
		Total gross BA	50,436		
		Offsets	-254		
		Net BA	50,182		
007-05-2060 National Guard Personnel, Army					
Defense Function	Discretionary	Exempt BA	8,267		
		Total gross BA	8,267		
		Offsets	-52		
		Net BA	8,215		
007-05-2070 Reserve Personnel, Army					
Defense Function	Discretionary	Exempt BA	4,521		
		Total gross BA	4,521		
		Offsets	-35		
		Net BA	4,486		
007-05-3500 Military Personnel, Air Force					
Defense Function	Discretionary	Exempt BA	29,971		
		Total gross BA	29,971		
		Offsets	-417		
		Net BA	29,554		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
007-05-3700 Reserve Personnel, Air Force					
Defense Function	Discretionary	Exempt BA	1,747		
		Total gross BA	1,747		
		Offsets	-8		
		Net BA	1,739		
007-05-3850 National Guard Personnel, Air Force					
Defense Function	Discretionary	Exempt BA	3,147		
		Total gross BA	3,147		
		Offsets	-49		
		Net BA	3,098		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Education					
Departmental Management					
018-80-0700 Office for Civil Rights					
Nondefense Function	Discretionary	Sequestrable BA	103	8.2	8
		Total gross BA	103		
018-80-0800 Program Administration					
Nondefense Function	Discretionary	Sequestrable BA	446	8.2	37
		Exempt BA	3		
		Total gross BA	449		
		Offsets	-3		
		Net BA	446		
018-80-1400 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	60	8.2	5
		Total gross BA	60		
Office of Elementary and Secondary Education					
018-10-0101 Indian Student Education					
Nondefense Function	Discretionary	Sequestrable BA	131	8.2	11
		Total gross BA	131		
018-10-0102 Impact Aid					
Nondefense Function	Discretionary	Sequestrable BA	1,291	8.2	106
		Total gross BA	1,291		
018-10-0203 Supporting Student Success					
Nondefense Function	Discretionary	Sequestrable BA	256	8.2	21
		Total gross BA	256		
018-10-0900 Accelerating Achievement and Ensuring Equity					
Nondefense Function	Discretionary	Sequestrable BA	15,742	8.2	1,291
		Total gross BA	15,742		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
018-10-1000 Education Improvement Programs					
Nondefense Function	Discretionary	Sequestrable BA	4,544	8.2	373
		Total gross BA	4,544		
Office of Innovation and Improvement					
018-12-0204 Innovation and Instructional Teams					
Nondefense Function	Discretionary	Sequestrable BA	1,528	8.2	125
		Exempt BA	60		
		Total gross BA	1,588		
		Offsets	-60		
		Net BA	1,528		
Office of English Language Acquisition					
018-15-1300 English Learner Education					
Nondefense Function	Discretionary	Sequestrable BA	732	8.2	60
		Total gross BA	732		
Office of Special Education and Rehabilitative Services					
018-20-0300 Special Education					
Nondefense Function	Discretionary	Sequestrable BA	12,640	8.2	1,036
		Total gross BA	12,640		
018-20-0301 Rehabilitation Services and Disability Research					
Nondefense Function	Discretionary	Sequestrable BA	389	8.2	32
		Exempt BA	2		
		Total gross BA	391		
		Offsets	-2		
		Net BA	389		
	Mandatory	Sequestrable BA	3,231	7.6	246
		Total gross BA	3,231		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
018-20-0600 American Printing House for the Blind					
Nondefense Function	Discretionary	Sequestrable BA	25	8.2	2
		Total gross BA	25		
018-20-0601 National Technical Institute for the Deaf					
Nondefense Function	Discretionary	Sequestrable BA	65	8.2	5
		Total gross BA	65		
018-20-0602 Gallaudet University					
Nondefense Function	Discretionary	Sequestrable BA	126	8.2	10
		Total gross BA	126		
Office of Vocational and Adult Education					
018-30-0400 Career, Technical and Adult Education					
Nondefense Function	Discretionary	Sequestrable BA	1,737	8.2	142
		Total gross BA	1,737		
Office of Postsecondary Education					
018-40-0201 Higher Education					
Nondefense Function	Discretionary	Sequestrable BA	1,870	8.2	153
		Total gross BA	1,870		
	Mandatory	Sequestrable BA	428	7.6	33
		Total gross BA	428		
018-40-0241 College Housing and Academic Facilities Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
018-40-0603 Howard University					
Nondefense Function	Discretionary	Sequestrable BA	234	8.2	19
		Total gross BA	234		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
018-40-0242 College Housing and Academic Facilities Loans Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	6		
		Total gross BA	6		
		Offsets	-23		
		Net BA	-17		
Office of Federal Student Aid					
018-45-0200 Student Financial Assistance					
Nondefense Function	Discretionary	Sequestrable BA	1,711	8.2	140
		Exempt BA	22,824		
		Total gross BA	24,535		
	Mandatory	Sequestrable BA	0	7.6	*
		Exempt BA	13,294		
		Total gross BA	13,294		
018-45-0202 Student Aid Administration					
Nondefense Function	Discretionary	Sequestrable BA	1,043	8.2	86
		Total gross BA	1,043		
	Mandatory	Sequestrable BA	359	7.6	27
		Total gross BA	359		
018-45-0206 Teacher Education Assistance					
Nondefense Function	Mandatory	Sequestrable BA	23	7.6	2
		Total gross BA	23		
018-45-5557 Student Financial Assistance Debt Collection					
Nondefense Function	Mandatory	Sequestrable BA	10	7.6	1
		Total gross BA	10		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
018-45-0230 Federal Family Education Loan Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	106		
		Total gross BA	106		
		Offsets	-441		
		Net BA	-335		
018-45-4257 Federal Student Loan Reserve Fund					
Nondefense Function	Mandatory	Exempt BA	7,109		
		Total gross BA	7,109		
		Offsets	-7,109		
		Net BA	0		
018-45-4299 Health Education Assistance Loans Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
		Offsets	-10		
		Net BA	-8		
Institute of Education Sciences					
018-50-1100 Institute of Education Sciences					
Nondefense Function	Discretionary	Sequestrable BA	594	8.2	49
		Exempt BA	2		
		Total gross BA	596		
		Offsets	-2		
		Net BA	594		
Department of Education					
018-00-278110 Federal Direct Student Loan Program, Negative Subsidies					
Nondefense Function	Mandatory	Savings from special rule for student loans	0	7.6	91

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Energy					
National Nuclear Security Administration					
019-05-0240 Weapons Activities					
Defense Function	Discretionary	Sequestrable BA	7,214	9.4	678
		Exempt BA	1,270		
		Total gross BA	8,484		
		Offsets	-1,270		
		Net BA	7,214		
019-05-0309 Defense Nuclear Nonproliferation					
Defense Function	Discretionary	Sequestrable BA	2,296	9.4	216
		Total gross BA	2,296		
019-05-0313 Office of the Administrator					
Defense Function	Discretionary	Sequestrable BA	410	9.4	39
		Total gross BA	410		
019-05-0314 Naval Reactors					
Defense Function	Discretionary	Sequestrable BA	1,080	9.4	102
		Total gross BA	1,080		
Environmental and Other Defense Activities					
019-10-0243 Other Defense Activities					
Defense Function	Discretionary	Sequestrable BA	823	9.4	77
		Exempt BA	1,671		
		Total gross BA	2,494		
		Offsets	-1,671		
		Net BA	823		
019-10-0251 Defense Environmental Cleanup					
Defense Function	Discretionary	Sequestrable BA	5,018	9.4	472
		Total gross BA	5,018		
		Offsets	-1		
		Net BA	5,017		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Energy Programs					
019-20-0208 Title 17 Innovative Technology Loan Guarantee Program					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Total gross BA	38		
		Offsets	-38		
		Net BA	0		
019-20-0212 Federal Energy Regulatory Commission					
Nondefense Function	Discretionary	Sequestrable BA	305	8.2	25
		Total gross BA	305		
		Offsets	-305		
		Net BA	0		
019-20-0213 Fossil Energy Research and Development					
Nondefense Function	Discretionary	Sequestrable BA	534	8.2	44
		Exempt BA	8		
		Total gross BA	542		
		Offsets	-8		
		Net BA	534		
019-20-0216 Energy Information Administration					
Nondefense Function	Discretionary	Sequestrable BA	105	8.2	9
		Total gross BA	105		
019-20-0218 Strategic Petroleum Reserve					
Nondefense Function	Discretionary	Sequestrable BA	193	8.2	16
		Total gross BA	193		
019-20-0219 Naval Petroleum and Oil Shale Reserves					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
019-20-0222 Science					
Nondefense Function	Discretionary	Sequestrable BA	4,874	8.2	400
		Exempt BA	627		
		Total gross BA	5,501		
		Offsets	-627		
		Net BA	4,874		
019-20-0315 Non-defense Environmental Cleanup					
Nondefense Function	Discretionary	Sequestrable BA	236	8.2	19
		Exempt BA	28		
		Total gross BA	264		
		Offsets	-28		
		Net BA	236		
019-20-0318 Electricity Delivery and Energy Reliability					
Nondefense Function	Discretionary	Sequestrable BA	133	8.2	11
		Exempt BA	2		
		Total gross BA	135		
		Offsets	-1		
		Net BA	134		
Defense Function	Discretionary	Sequestrable BA	22	9.4	2
		Total gross BA	22		
		Offsets	-1		
		Net BA	21		
019-20-0319 Nuclear Energy					
Nondefense Function	Discretionary	Sequestrable BA	766	8.2	63
		Exempt BA	70		
		Total gross BA	836		
		Offsets	-70		
		Net BA	766		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
019-20-0321 Energy Efficiency and Renewable Energy					
Nondefense Function	Discretionary	Sequestrable BA	1,810	8.2	148
		Exempt BA	276		
		Total gross BA	2,086		
		Offsets	-276		
		Net BA	1,810		
019-20-0322 Advanced Technology Vehicles Manufacturing Loan Program Account					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
019-20-0337 Advanced Research Projects Agency					
Nondefense Function	Discretionary	Sequestrable BA	275	8.2	23
		Total gross BA	275		
019-20-5105 Payments to States under Federal Power Act					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Total gross BA	3		
019-20-5231 Uranium Enrichment Decontamination and Decommissioning Fund					
Nondefense Function	Discretionary	Sequestrable BA	472	8.2	39
		Total gross BA	472		
019-20-5369 Northeast Home Heating Oil Reserve					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
019-20-5523 Ultra-deepwater and Unconventional Natural Gas and Other Petroleum Research Fund					
Nondefense Function	Mandatory	Sequestrable BA	50	7.6	4
		Total gross BA	50		
019-20-0233 SPR Petroleum Account					
Nondefense Function	Mandatory	Exempt BA	-500		
		Total gross BA	-500		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
019-20-4180 Isotope Production and Distribution Program Fund					
Nondefense Function	Discretionary	Exempt BA	46		
		Total gross BA	46		
		Offsets	-46		
		Net BA	0		
Power Marketing Administration					
019-50-0303 Operation and Maintenance, Southwestern Power Administration					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Exempt BA	108		
		Total gross BA	121		
		Offsets	-108		
		Net BA	13		
019-50-4045 Bonneville Power Administration Fund					
Nondefense Function	Mandatory	Sequestrable BA	115	7.6	9
		Exempt BA	5,256		
		Total gross BA	5,371		
		Offsets	-4,304		
		Net BA	1,067		
019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act.					
Nondefense Function	Mandatory	Sequestrable BA	180	7.6	14
		Total gross BA	180		
		Offsets	-10		
		Net BA	170		
019-50-5068 Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration					
Nondefense Function	Discretionary	Sequestrable BA	96	8.2	8
		Exempt BA	1,255		
		Total gross BA	1,351		
		Offsets	-1,255		
		Net BA	96		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
019-50-0302 Operation and Maintenance, Southeastern Power Administration					
Nondefense Function	Discretionary	Exempt BA	96		
		Total gross BA	96		
		Offsets	-96		
		Net BA	0		
019-50-4452 Colorado River Basins Power Marketing Fund, Western Area Power Administration					
Nondefense Function	Discretionary	Exempt BA	197		
		Total gross BA	197		
		Offsets	-220		
		Net BA	-23		
019-50-5069 Emergency Fund, Western Area Power Administration					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
019-50-5178 Falcon and Amistad Operating and Maintenance Fund					
Nondefense Function	Discretionary	Exempt BA	4		
		Total gross BA	4		
		Offsets	-4		
		Net BA	0		
Departmental Administration					
019-60-0228 Departmental Administration					
Nondefense Function	Discretionary	Sequestrable BA	130	8.2	11
		Exempt BA	108		
		Total gross BA	238		
		Offsets	-108		
		Net BA	130		
019-60-0236 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	42	8.2	3
		Total gross BA	42		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
019-60-4563 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	276		
		Total gross BA	276		
		Offsets	-276		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Health and Human Services					
Administration for Children and Families					
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Exempt BA	3,858		
		Total gross BA	3,859		
		Offsets	-3		
		Net BA	3,856		
009-70-1502 Low Income Home Energy Assistance					
Nondefense Function	Discretionary	Sequestrable BA	3,472	8.2	285
		Total gross BA	3,472		
009-70-1503 Refugee and Entrant Assistance					
Nondefense Function	Discretionary	Sequestrable BA	768	8.2	63
		Total gross BA	768		
009-70-1512 Supporting Healthy Families and Adolescent Development					
Nondefense Function	Discretionary	Sequestrable BA	63	8.2	5
		Total gross BA	63		
	Mandatory	Sequestrable BA	485	7.6	37
		Total gross BA	485		
009-70-1515 Payments to States for the Child Care and Development Block Grant					
Nondefense Function	Discretionary	Sequestrable BA	2,278	8.2	187
		Total gross BA	2,278		
009-70-1534 Social Services Block Grant					
Nondefense Function	Mandatory	Sequestrable BA	1,785	7.6	136
		Total gross BA	1,785		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-70-1536 Children and Families Services Programs					
Nondefense Function	Discretionary	Sequestrable BA	9,908	8.2	812
		Exempt BA	24		
		Total gross BA	9,932		
		Offsets	-24		
		Net BA	9,908		
	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-1		
		Net BA	0		
009-70-1545 Payments for Foster Care and Permanency					
Nondefense Function	Mandatory	Sequestrable BA	4	7.6	*
		Exempt BA	6,909		
		Total gross BA	6,913		
009-70-1552 Temporary Assistance for Needy Families					
Nondefense Function	Mandatory	Sequestrable BA	26	7.6	2
		Exempt BA	16,713		
		Total gross BA	16,739		
009-70-1553 Children's Research and Technical Assistance					
Nondefense Function	Mandatory	Sequestrable BA	65	7.6	5
		Exempt BA	15		
		Total gross BA	80		
		Offsets	-29		
		Net BA	51		
009-70-1522 Contingency Fund					
Nondefense Function	Mandatory	Exempt BA	612		
		Total gross BA	612		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-70-1550 Child Care Entitlement to States					
Nondefense Function	Mandatory	Exempt BA	2,917		
		Total gross BA	2,917		
Administration on Aging					
009-75-0142 Aging Services Programs					
Nondefense Function	Discretionary	Sequestrable BA	1,471	8.2	121
		Exempt BA	52		
		Total gross BA	1,523		
		Offsets	-52		
		Net BA	1,471		
	Mandatory	Sequestrable BA	13	7.6	1
		Exempt BA	10		
		Total gross BA	23		
Centers for Disease Control and Prevention					
009-20-0943 CDC-Wide Activities and Program Support					
Nondefense Function	Discretionary	Sequestrable BA	5,660	8.2	464
		Exempt BA	709		
		Total gross BA	6,369		
		Offsets	-712		
		Net BA	5,657		
	Mandatory	Exempt BA	905		
		Total gross BA	905		
Defense Function	Mandatory	Sequestrable BA	57	10.0	6
		Total gross BA	57		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-20-0944 Toxic Substances and Environmental Public Health, Agency for Toxic Substances and Disease Registry					
Nondefense Function	Discretionary	Sequestrable BA	76	8.2	6
		Exempt BA	10		
		Total gross BA	86		
		Offsets	-10		
		Net BA	76		
009-20-0946 World Trade Center Health Program Fund					
Nondefense Function	Mandatory	Sequestrable BA	190	7.6	14
		Total gross BA	190		
Centers for Medicare and Medicaid Services					
009-38-0115 Affordable Insurance Exchange Grants					
Nondefense Function	Mandatory	Sequestrable BA	868	7.6	66
		Total gross BA	868		
009-38-0511 Program Management					
Nondefense Function	Discretionary	Sequestrable BA	458	8.2	38
		Exempt BA	4,828		
		Total gross BA	5,286		
		Offsets	-5,286		
		Net BA	0		
	Mandatory	Sequestrable BA	325	7.6	25
		Exempt BA	29		
		Total gross BA	354		
		Offsets	-101		
		Net BA	253		
009-38-0516 State Grants and Demonstrations					
Nondefense Function	Mandatory	Sequestrable BA	530	7.6	40
		Total gross BA	530		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-38-8004 Federal Supplementary Medical Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	3,426	8.2	281
		Total gross BA	3,426		
	Mandatory	Sequestrable BA	106	7.6	8
		Sequestrable BA - special rule	245,140	2.0	4,903
		Total gross BA	245,246		
009-38-8005 Federal Hospital Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	2,180	8.2	179
		Total gross BA	2,180		
	Mandatory	Sequestrable BA	510	7.6	39
		Sequestrable BA - special rule	280,372	2.0	5,607
		Total gross BA	280,882		
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	396	8.2	32
		Total gross BA	396		
	Mandatory	Sequestrable BA	5	7.6	*
		Sequestrable BA - special rule	27,940	2.0	559
		Total gross BA	27,945		
009-38-8393 Health Care Fraud and Abuse Control Account					
Nondefense Function	Discretionary	Sequestrable BA	310	8.2	25
		Total gross BA	310		
	Mandatory	Sequestrable BA	484	7.6	37
		Sequestrable BA - special rule	813	2.0	16
		Total gross BA	1,297		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-38-0113 Pre-Existing Condition Insurance Plan Program					
Nondefense Function	Mandatory	Exempt BA	91		
		Total gross BA	91		
		Offsets	-91		
		Net BA	0		
009-38-0118 Consumer Operated and Oriented Plan Program Account					
Nondefense Function	Mandatory	Exempt BA	-400		
		Total gross BA	-400		
009-38-0508 Medicare Health Information Technology Incentive Payments, Recovery Act					
Nondefense Function	Mandatory	Exempt BA	1,790		
		Total gross BA	1,790		
		Offsets	-1,790		
		Net BA	0		
009-38-0512 Grants to States for Medicaid					
Nondefense Function	Mandatory	Exempt BA	269,405		
		Total gross BA	269,405		
009-38-0515 Children's Health Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	11,083		
		Total gross BA	11,083		
009-38-0519 Quality Improvements Organizations					
Nondefense Function	Mandatory	Exempt BA	378		
		Total gross BA	378		
		Offsets	-378		
		Net BA	0		
009-38-0580 Payments to Health Care Trust Funds					
Nondefense Function	Mandatory	Exempt BA	273,452		
		Total gross BA	273,452		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-38-5551 Child Enrollment Contingency Fund					
Nondefense Function	Mandatory	Exempt BA	13		
		Total gross BA	13		
Departmental Management					
009-90-0116 Prevention and Public Health Fund					
Nondefense Function	Mandatory	Sequestrable BA	1,000	7.6	76
		Total gross BA	1,000		
009-90-0117 Pregnancy Assistance Fund					
Nondefense Function	Mandatory	Sequestrable BA	25	7.6	2
		Total gross BA	25		
009-90-0130 Office of the National Coordinator for Health Information Technology					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	47		
		Total gross BA	63		
		Offsets	-47		
		Net BA	16		
009-90-0135 Office for Civil Rights					
Nondefense Function	Discretionary	Sequestrable BA	41	8.2	3
		Total gross BA	41		
009-90-0140 Public Health and Social Services Emergency Fund					
Nondefense Function	Discretionary	Sequestrable BA	568	8.2	47
		Exempt BA	60		
		Total gross BA	628		
		Offsets	-60		
		Net BA	568		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-90-9912 General Departmental Management					
Nondefense Function	Discretionary	Sequestrable BA	474	8.2	39
		Exempt BA	287		
		Total gross BA	761		
		Offsets	-287		
		Net BA	474		
	Mandatory	Exempt BA	210		
		Total gross BA	210		
009-90-0139 Office of Medicare Hearings and Appeals					
Nondefense Function	Discretionary	Exempt BA	84		
		Total gross BA	84		
		Offsets	-84		
		Net BA	0		
009-90-0145 Transfers from the Patient-Centered Outcomes Research Trust Fund					
Nondefense Function	Mandatory	Exempt BA	78		
		Total gross BA	78		
		Offsets	-78		
		Net BA	0		
Food and Drug Administration					
009-10-4309 Revolving Fund for Certification and Other Services					
Nondefense Function	Mandatory	Sequestrable BA	8	7.6	1
		Total gross BA	8		
		Offsets	-8		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-10-9911 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3,873	8.2	318
		Exempt BA	67		
		Total gross BA	3,940		
		Offsets	-1,434		
		Net BA	2,506		
	Mandatory	Exempt BA	2		
		Total gross BA	2		
Health Resources and Services Administration					
009-15-0321 Maternal, Infant, and Early Childhood Home Visiting Programs					
Nondefense Function	Mandatory	Sequestrable BA	400	7.6	30
		Total gross BA	400		
009-15-0340 Health Education Assistance Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
009-15-0350 Health Resources and Services					
Nondefense Function	Discretionary	Sequestrable BA	6,206	8.2	509
		Exempt BA	99		
		Total gross BA	6,305		
		Offsets	-110		
		Net BA	6,195		
	Mandatory	Sequestrable BA	514	7.6	39
		Sequestrable BA - special rule	1,352	2.0	27
		Exempt BA	10		
		Total gross BA	1,876		
		Offsets	-16		
		Net BA	1,860		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-15-8175 Vaccine Injury Compensation Program Trust Fund					
Nondefense Function	Discretionary	Exempt BA	19		
		Total gross BA	19		
	Mandatory	Exempt BA	242		
		Total gross BA	242		
Indian Health Service					
009-17-0390 Indian Health Services					
Nondefense Function	Discretionary	Sequestrable BA	3,866	8.2	317
		Exempt BA	1,165		
		Total gross BA	5,031		
		Offsets	-1,165		
		Net BA	3,866		
	Mandatory	Sequestrable BA - special rule	150	2.0	3
		Total gross BA	150		
009-17-0391 Indian Health Facilities					
Nondefense Function	Discretionary	Sequestrable BA	440	8.2	36
		Exempt BA	6		
		Total gross BA	446		
		Offsets	-6		
		Net BA	440		
	Mandatory	Exempt BA	8		
		Total gross BA	8		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Institutes of Health					
009-25-9915 National Institutes of Health					
Nondefense Function	Discretionary	Sequestrable BA	30,711	8.2	2,518
		Exempt BA	3,382		
		Total gross BA	34,093		
		Offsets	-3,382		
		Net BA	30,711		
	Mandatory	Sequestrable BA	150	7.6	11
		Exempt BA	17		
		Total gross BA	167		
Office of the Inspector General					
009-92-0128 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	50	8.2	4
		Exempt BA	127		
		Total gross BA	177		
		Offsets	-127		
		Net BA	50		
	Mandatory	Sequestrable BA	12	7.6	1
		Exempt BA	197		
		Total gross BA	209		
		Offsets	-209		
		Net BA	0		
Program Support Center					
009-91-0170 HHS Accrual Contribution to the Uniformed Services Retiree Health Care Fund					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Total gross BA	29		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
009-91-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	45	7.6	3
		Exempt BA	38		
		Total gross BA	83		
009-91-0379 Retirement Pay and Medical Benefits for Commissioned Officers					
Nondefense Function	Mandatory	Exempt BA	528		
		Total gross BA	528		
009-91-9941 HHS Service and Supply Fund					
Nondefense Function	Discretionary	Exempt BA	1,131		
		Total gross BA	1,131		
		Offsets	-1,131		
		Net BA	0		
Substance Abuse and Mental Health Services Administration					
009-30-1362 Susbstance Abuse and Mental Health Services Administration					
Nondefense Function	Discretionary	Sequestrable BA	3,348	8.2	275
		Exempt BA	292		
		Total gross BA	3,640		
		Offsets	-292		
		Net BA	3,348		
	Mandatory	Exempt BA	105		
		Total gross BA	105		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Agency for Healthcare Research and Quality					
009-33-1700 Healthcare Research and Quality					
Nondefense Function	Discretionary	Exempt BA	351		
		Total gross BA	351		
		Offsets	-351		
		Net BA	0		
	Mandatory	Exempt BA	12		
		Total gross BA	12		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Homeland Security					
Office of the Inspector General					
024-20-0200 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	141	8.2	12
		Exempt BA	18		
		Total gross BA	159		
		Offsets	-18		
		Net BA	141		
Departmental Management and Operations					
024-10-0100 Departmental Operations					
Nondefense Function	Discretionary	Sequestrable BA	476	8.2	39
		Exempt BA	40		
		Total gross BA	516		
		Offsets	-40		
		Net BA	476		
024-10-0102 Office of the Chief Information Officer					
Nondefense Function	Discretionary	Sequestrable BA	322	8.2	26
		Exempt BA	131		
		Total gross BA	453		
		Offsets	-131		
		Net BA	322		
024-10-0115 Analysis and Operations					
Nondefense Function	Discretionary	Sequestrable BA	338	8.2	28
		Exempt BA	4		
		Total gross BA	342		
		Offsets	-4		
		Net BA	338		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-10-4640 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	938		
		Total gross BA	938		
		Offsets	-939		
		Net BA	-1		
Citizenship and Immigration Services					
024-30-0300 Citizenship and Immigration Services					
Nondefense Function	Discretionary	Sequestrable BA	102	8.2	8
		Total gross BA	102		
	Mandatory	Sequestrable BA	2,591	7.6	197
		Exempt BA	298		
		Total gross BA	2,889		
		Offsets	-30		
		Net BA	2,859		
United States Secret Service					
024-40-0400 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,660	8.2	136
		Exempt BA	20		
		Total gross BA	1,680		
		Offsets	-20		
		Net BA	1,660		
024-40-0401 Acquisition, Construction, and Improvements					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
024-40-0405 Contribution for Annuity Benefits, United States Secret Service					
Nondefense Function	Mandatory	Exempt BA	250		
		Total gross BA	250		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Transportation Security Administration					
024-45-0541 Federal Air Marshals					
Nondefense Function	Discretionary	Sequestrable BA	966	8.2	79
		Total gross BA	966		
024-45-0550 Aviation Security					
Nondefense Function	Discretionary	Sequestrable BA	5,231	8.2	429
		Exempt BA	2		
		Total gross BA	5,233		
		Offsets	-2,096		
		Net BA	3,137		
	Mandatory	Sequestrable BA	250	7.6	19
		Total gross BA	250		
024-45-0551 Surface Transportation Security					
Nondefense Function	Discretionary	Sequestrable BA	135	8.2	11
		Total gross BA	135		
024-45-0554 Transportation Security Support					
Nondefense Function	Discretionary	Sequestrable BA	1,032	8.2	85
		Exempt BA	1		
		Total gross BA	1,033		
		Offsets	-1		
		Net BA	1,032		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-45-0557 Transportation Threat Assessment and Credentialing					
Nondefense Function	Discretionary	Sequestrable BA	239	8.2	20
		Exempt BA	6		
		Total gross BA	245		
		Offsets	-81		
		Net BA	164		
	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		
		Offsets	-5		
		Net BA	0		
Federal Law Enforcement Training Center					
024-49-0509 Salaries and expenses					
Nondefense Function	Discretionary	Sequestrable BA	241	8.2	20
		Exempt BA	98		
		Total gross BA	339		
		Offsets	-100		
		Net BA	239		
024-49-0510 Acquisitions, Construction, Improvements and Related Expenses					
Nondefense Function	Discretionary	Sequestrable BA	32	8.2	3
		Exempt BA	67		
		Total gross BA	99		
		Offsets	-67		
		Net BA	32		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Immigration and Customs Enforcement					
024-55-0540 Immigration and Customs Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	5,519	8.2	453
		Exempt BA	161		
		Total gross BA	5,680		
		Offsets	-161		
		Net BA	5,519		
	Mandatory	Sequestrable BA	312	7.6	24
		Total gross BA	312		
024-55-0543 Automation Modernization, Immigration and Customs Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
Customs and Border Protection					
024-58-0530 Customs and Border Protection					
Nondefense Function	Discretionary	Sequestrable BA	8,682	8.2	712
		Exempt BA	1,511		
		Total gross BA	10,193		
		Offsets	-1,511		
		Net BA	8,682		
	Mandatory	Sequestrable BA	1,464	7.6	111
		Total gross BA	1,464		
024-58-0531 Automation Modernization, Customs and Border Protection					
Nondefense Function	Discretionary	Sequestrable BA	329	8.2	27
		Total gross BA	329		
024-58-0532 Construction, Customs and Border Protection					
Nondefense Function	Discretionary	Sequestrable BA	237	8.2	19
		Total gross BA	237		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-58-0533 Border Security Fencing, Infrastructure, and Technology					
Nondefense Function	Discretionary	Sequestrable BA	397	8.2	33
		Total gross BA	397		
024-58-0544 Air and Marine Interdiction, Operations, Maintenance, and Procurement					
Nondefense Function	Discretionary	Sequestrable BA	504	8.2	41
		Total gross BA	504		
024-58-5533 Payments to Wool Manufaeturers					
Nondefense Function	Mandatory	Sequestrable BA	15	7.6	1
		Total gross BA	15		
024-58-5543 International Registered Traveler					
Nondefense Function	Discretionary	Sequestrable BA	14	8.2	1
		Total gross BA	14		
024-58-5595 Electronic System for Travel Authorization					
Nondefense Function	Mandatory	Sequestrable BA	46	7.6	3
		Total gross BA	46		
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico					
Nondefense Function	Mandatory	Sequestrable BA	96	7.6	7
		Exempt BA	30		
		Total gross BA	126		
		Offsets	-30		
		Net BA	96		
024-58-8789 US Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods					
Nondefense Function	Mandatory	Sequestrable BA	4	7.6	*
		Total gross BA	4		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
United States Coast Guard					
024-60-0610 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3,013	8.2	247
		Exempt BA	3,694		
		Total gross BA	6,707		
		Offsets	-316		
		Net BA	6,391		
Defense Function	Discretionary	Sequestrable BA	530	9.4	50
		Exempt BA	68		
		Total gross BA	598		
024-60-0611 Environmental Compliance and Restoration					
Nondefense Function	Discretionary	Sequestrable BA	14	8.2	1
		Exempt BA	1		
		Total gross BA	15		
		Offsets	-1		
		Net BA	14		
024-60-0612 Reserve Training					
Nondefense Function	Discretionary	Sequestrable BA	35	8.2	3
		Exempt BA	99		
		Total gross BA	134		
024-60-0613 Acquisition, Construction, and Improvements					
Nondefense Function	Discretionary	Sequestrable BA	1,401	8.2	115
		Exempt BA	64		
		Total gross BA	1,465		
		Offsets	-20		
		Net BA	1,445		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-60-0615 Research, Development, Test, and Evaluation					
Nondefense Function	Discretionary	Sequestrable BA	26	8.2	2
		Exempt BA	7		
		Total gross BA	33		
		Offsets	-5		
		Net BA	28		
024-60-8149 Boat Safety					
Nondefense Function	Mandatory	Sequestrable BA	116	7.6	9
		Total gross BA	116		
024-60-8314 Trust Fund Share of Expenses					
Nondefense Function	Discretionary	Sequestrable BA	45	8.2	4
		Total gross BA	45		
024-60-8349 Maritime Oil Spill Programs					
Nondefense Function	Mandatory	Sequestrable BA	101	7.6	8
		Total gross BA	101		
024-60-0602 Retired Pay					
Nondefense Function	Mandatory	Exempt BA	1,431		
		Total gross BA	1,431		
024-60-0616 Medicare-eligible Retiree Health Fund Contribution, Homeland Security					
Nondefense Function	Discretionary	Exempt BA	203		
		Total gross BA	203		
024-60-4535 Supply Fund					
Nondefense Function	Discretionary	Exempt BA	128		
		Total gross BA	128		
		Offsets	-128		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-60-4743 Yard Fund					
Nondefense Function	Discretionary	Exempt BA	91		
		Total gross BA	91		
		Offsets	-91		
		Net BA	0		
024-60-9981 Miscellaneous Trust Revolving Funds					
Nondefense Function	Discretionary	Exempt BA	10		
		Total gross BA	10		
		Offsets	-10		
		Net BA	0		
National Protection and Programs Directorate					
024-65-0117 Office of Health Affairs					
Nondefense Function	Discretionary	Sequestrable BA	167	8.2	14
		Exempt BA	40		
		Total gross BA	207		
		Offsets	-40		
		Net BA	167		
024-65-0521 United States Visitor and Immigrant Status Indicator Technology					
Nondefense Function	Discretionary	Sequestrable BA	280	8.2	23
		Total gross BA	280		
024-65-0542 Federal Protective Service					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Exempt BA	1,301		
		Total gross BA	1,302		
		Offsets	-1,302		
		Net BA	0		
024-65-0565 Infrastructure Protection and Information Security					
Defense Function	Discretionary	Sequestrable BA	911	9.4	86
		Total gross BA	911		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-65-0566 National Protection and Programs Directorate					
Nondefense Function	Discretionary	Sequestrable BA	50	8.2	4
		Total gross BA	50		
Federal Emergency Management Agency					
024-70-0500 Flood Hazard Mapping and Risk Analysis Program					
Nondefense Function	Discretionary	Sequestrable BA	98	8.2	8
		Total gross BA	98		
024-70-0560 State and Local Programs					
Nondefense Function	Discretionary	Sequestrable BA	2,237	8.2	183
		Exempt BA	10		
		Total gross BA	2,247		
		Offsets	-10		
		Net BA	2,237		
Defense Function	Discretionary	Sequestrable BA	50	9.4	5
		Total gross BA	50		
024-70-0564 United States Fire Administration and Training					
Nondefense Function	Discretionary	Sequestrable BA	44	8.2	4
		Exempt BA	1		
		Total gross BA	45		
		Offsets	-1		
		Net BA	44		
024-70-0700 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	912	8.2	75
		Exempt BA	24		
		Total gross BA	936		
		Offsets	-24		
		Net BA	912		
Defense Function	Discretionary	Sequestrable BA	75	9.4	7
		Total gross BA	75		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-70-0702 Disaster Relief					
Nondefense Function	Discretionary	Sequestrable BA	7,076	8.2	580
		Exempt BA	1		
		Total gross BA	7,077		
		Offsets	-1		
		Net BA	7,076		
024-70-0707 Emergency Food and Shelter					
Nondefense Function	Discretionary	Sequestrable BA	120	8.2	10
		Total gross BA	120		
024-70-0715 Radiological Emergency Preparedness Program					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Exempt BA	31		
		Total gross BA	69		
		Offsets	-70		
		Net BA	-1		
024-70-0716 National Pre-disaster Mitigation Fund					
Nondefense Function	Discretionary	Sequestrable BA	36	8.2	3
		Total gross BA	36		
024-70-0701 National Predisaster Mitigation Grants					
Nondefense Function	Discretionary	Exempt BA	-1		
		Total gross BA	-1		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
024-70-4236 National Flood Insurance Fund					
Nondefense Function	Discretionary	Exempt BA	171		
		Total gross BA	171		
		Offsets	-171		
		Net BA	0		
	Mandatory	Exempt BA	3,380		
		Total gross BA	3,380		
		Offsets	-3,380		
		Net BA	0		
Science and Technology					
024-80-0800 Research, Development, Acquisitions and Operations					
Nondefense Function	Discretionary	Sequestrable BA	668	8.2	55
		Exempt BA	278		
		Total gross BA	946		
		Offsets	-278		
		Net BA	668		
Domestic Nuclear Detection Office					
024-85-0860 Research, Development, and Operations					
Nondefense Function	Discretionary	Sequestrable BA	215	8.2	18
		Total gross BA	215		
024-85-0861 Management and Administration					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Total gross BA	38		
024-85-0862 Systems Acquisition					
Nondefense Function	Discretionary	Sequestrable BA	37	8.2	3
		Total gross BA	37		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Housing and Urban Development					
Public and Indian Housing Programs					
025-03-0163 Public Housing Operating Fund					
Nondefense Function	Discretionary	Sequestrable BA	3,962	8.2	325
		Total gross BA	3,962		
025-03-0223 Indian Housing Loan Guarantee Fund Program Account					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
025-03-0235 Native Hawaiian Housing Block Grant					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Total gross BA	13		
025-03-0302 Tenant Based Rental Assistance					
Nondefense Function	Discretionary	Sequestrable BA	18,664	8.2	1,530
		Exempt BA	250		
		Total gross BA	18,914		
025-03-0303 Project-based Rental Assistance					
Nondefense Function	Discretionary	Sequestrable BA	9,413	8.2	772
		Total gross BA	9,413		
		Offsets	-73		
		Net BA	9,340		
025-03-0304 Public Housing Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	1,875	8.2	154
		Total gross BA	1,875		
025-03-0313 Native American Housing Block Grant					
Nondefense Function	Discretionary	Sequestrable BA	650	8.2	53
		Total gross BA	650		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
025-03-0349 Choice Neighborhoods					
Nondefense Function	Discretionary	Sequestrable BA	120	8.2	10
		Total gross BA	120		
Community Planning and Development					
025-06-0162 Community Development Fund					
Nondefense Function	Discretionary	Sequestrable BA	3,408	8.2	279
		Total gross BA	3,408		
025-06-0176 Self-help Homeownership Opportunity Program					
Nondefense Function	Discretionary	Sequestrable BA	54	8.2	4
		Total gross BA	54		
025-06-0192 Homeless Assistance Grants					
Nondefense Function	Discretionary	Sequestrable BA	1,901	8.2	156
		Total gross BA	1,901		
025-06-0198 Community Development Loan Guarantees Program Account					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
025-06-0205 Home Investment Partnership Program					
Nondefense Function	Discretionary	Sequestrable BA	1,000	8.2	82
		Total gross BA	1,000		
025-06-0308 Housing Opportunities for Persons with AIDS					
Nondefense Function	Discretionary	Sequestrable BA	332	8.2	27
		Total gross BA	332		
025-06-4015 Revolving Fund (liquidating Programs)					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Housing Programs					
025-09-0156 Housing Counseling Assistance					
Nondefense Function	Discretionary	Sequestrable BA	45	8.2	4
		Total gross BA	45		
025-09-0183 FHA-mutual Mortgage Insurance Program Account					
Nondefense Function	Discretionary	Sequestrable BA	207	8.2	17
		Total gross BA	207		
025-09-0237 Housing for Persons with Disabilities					
Nondefense Function	Discretionary	Sequestrable BA	165	8.2	14
		Total gross BA	165		
025-09-0320 Housing for the Elderly					
Nondefense Function	Discretionary	Sequestrable BA	375	8.2	31
		Total gross BA	375		
025-09-4044 Flexible Subsidy Fund					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
		Offsets	-21		
		Net BA	0		
025-09-8119 Manufactured Housing Fees Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
025-09-0206 Other Assisted Housing Programs					
Nondefense Function	Discretionary	Exempt BA	-24		
		Total gross BA	-24		
025-09-0234 Payment to Manufactured Housing Fees Trust Fund					
Nondefense Function	Discretionary	Exempt BA	2		
		Total gross BA	2		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
025-09-0236 FHA-mutual Mortgage Insurance Capital Reserve Account					
Nondefense Function	Discretionary	Offsets	-9,082		
		Net BA	-9,082		
	Mandatory	Exempt BA	8,340		
		Total gross BA	8,340		
		Offsets	-152		
		Net BA	8,188		
025-09-4041 Rental Housing Assistance Fund					
Nondefense Function	Mandatory	Offsets	-3		
		Net BA	-3		
025-09-4070 FHA-mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	12		
		Total gross BA	12		
		Offsets	-12		
		Net BA	0		
025-09-4072 FHA-general and Special Risk Insurance Funds Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	93		
		Total gross BA	93		
		Offsets	-55		
		Net BA	38		
025-09-4115 Housing for the Elderly or Handicapped Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	8		
		Total gross BA	8		
		Offsets	-550		
		Net BA	-542		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Government National Mortgage Association					
025-12-0186 Guarantees of Mortgage-backed Securities Loan Guarantee Program Account					
Nondefense Function	Discretionary	Sequestrable BA	20	8.2	2
		Total gross BA	20		
		Offsets	-86		
		Net BA	-66		
025-12-4238 Guarantees of Mortgage-backed Securities Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	49		
		Total gross BA	49		
		Offsets	-49		
		Net BA	0		
Policy Development and Research					
025-28-0108 Research and Technology					
Nondefense Function	Discretionary	Sequestrable BA	46	8.2	4
		Total gross BA	46		
Fair Housing and Equal Opportunity					
025-29-0144 Fair Housing Activities					
Nondefense Function	Discretionary	Sequestrable BA	71	8.2	6
		Total gross BA	71		
Office of Lead Hazard Control and Healthy Homes					
025-32-0174 Lead Hazard Reduction					
Nondefense Function	Discretionary	Sequestrable BA	120	8.2	10
		Total gross BA	120		
Management and Administration					
025-35-0189 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	124	8.2	10
		Total gross BA	124		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
025-35-0334 Housing Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	392	8.2	32
		Total gross BA	392		
025-35-0335 Administration, Operations and Management					
Nondefense Function	Discretionary	Sequestrable BA	538	8.2	44
		Total gross BA	538		
025-35-0337 Public and Indian Housing Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	200	8.2	16
		Total gross BA	200		
025-35-0338 Community Planning and Development Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	100	8.2	8
		Total gross BA	100		
025-35-0339 Policy Development and Research Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	22	8.2	2
		Total gross BA	22		
025-35-0340 Fair Housing and Equal Opportunity Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	73	8.2	6
		Total gross BA	73		
025-35-0341 Office of Healthy Homes and Lead Hazard Control Personnel Compensation and Benefits					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
025-35-0402 Transformation Initiative					
Nondefense Function	Discretionary	Sequestrable BA	50	8.2	4
		Total gross BA	50		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
025-35-4586 Working Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	199	8.2	16
		Total gross BA	199		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of the Interior					
Office of Inspector General					
010-88-0104 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	49	8.2	4
		Exempt BA	4		
		Total gross BA	53		
		Offsets	-4		
		Net BA	49		
Bureau of Land Management					
010-04-1109 Management of Lands and Resources					
Nondefense Function	Discretionary	Sequestrable BA	1,035	8.2	85
		Exempt BA	43		
		Total gross BA	1,078		
		Offsets	-118		
		Net BA	960		
010-04-1110 Construction					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
010-04-1116 Oregon and California Grant Lands					
Nondefense Function	Discretionary	Sequestrable BA	112	8.2	9
		Total gross BA	112		
010-04-4525 Working Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Exempt BA	41		
		Total gross BA	50		
		Offsets	-50		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-04-5017 Service Charges, Deposits, and Forfeitures					
Nondefense Function	Discretionary	Sequestrable BA	31	8.2	3
		Total gross BA	31		
010-04-5033 Land Acquisition					
Nondefense Function	Discretionary	Sequestrable BA	22	8.2	2
		Total gross BA	22		
010-04-5132 Range Improvements					
Nondefense Function	Mandatory	Sequestrable BA	10	7.6	1
		Total gross BA	10		
010-04-9921 Miscellaneous Permanent Payment Accounts					
Nondefense Function	Mandatory	Sequestrable BA	22	7.6	2
		Total gross BA	22		
010-04-9926 Permanent Operating Funds					
Nondefense Function	Mandatory	Sequestrable BA	131	7.6	10
		Exempt BA	16		
		Total gross BA	147		
010-04-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	22	7.6	2
		Total gross BA	22		
010-04-4053 Helium Fund					
Nondefense Function	Mandatory	Exempt BA	175		
		Total gross BA	175		
		Offsets	-175		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Bureau of Ocean Energy Management					
010-06-1917 Ocean Energy Management					
Nondefense Function	Discretionary	Sequestrable BA	161	8.2	13
		Total gross BA	161		
		Offsets	-101		
		Net BA	60		
Office of Surface Mining Reclamation and Enforcement					
010-08-1801 Regulation and Technology					
Nondefense Function	Discretionary	Sequestrable BA	126	8.2	10
		Total gross BA	126		
		Offsets	-3		
		Net BA	123		
010-08-1803 Payments to States in Lieu of Coal Fee Receipts					
Nondefense Function	Mandatory	Sequestrable BA	128	7.6	10
		Total gross BA	128		
010-08-1804 Supplemental Payments to UMWA Health Plans					
Nondefense Function	Mandatory	Sequestrable BA	175	7.6	13
		Total gross BA	175		
010-08-5015 Abandoned Mine Reclamation Fund					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		
	Mandatory	Sequestrable BA	277	7.6	21
		Total gross BA	277		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Bureau of Reclamation					
010-10-0680 Water and Related Resources					
Nondefense Function	Discretionary	Sequestrable BA	1,090	8.2	89
		Exempt BA	90		
		Total gross BA	1,180		
		Offsets	-302		
		Net BA	878		
	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
010-10-0687 California Bay-Delta Restoration					
Nondefense Function	Discretionary	Sequestrable BA	40	8.2	3
		Total gross BA	40		
010-10-4079 Lower Colorado River Basin Development Fund					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
	Mandatory	Exempt BA	253		
		Total gross BA	253		
		Offsets	-253		
		Net BA	0		
010-10-4081 Upper Colorado River Basin Fund					
Nondefense Funetion	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		
	Mandatory	Exempt BA	132		
		Total gross BA	132		
		Offsets	-132		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-10-4524 Working Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Exempt BA	450		
		Total gross BA	463		
		Offsets	-463		
		Net BA	0		
010-10-5065 Policy and Administration					
Nondefense Function	Discretionary	Sequestrable BA	60	8.2	5
		Total gross BA	60		
010-10-5173 Central Valley Project Restoration Fund					
Nondefense Function	Discretionary	Sequestrable BA	40	8.2	3
		Total gross BA	40		
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project					
Nondefense Function	Mandatory	Sequestrable BA	16	7.6	1
		Exempt BA	95		
		Total gross BA	111		
010-10-8070 Reclamation Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	2	7.6	*
		Exempt BA	1		
		Total gross BA	3		
010-10-0667 Bureau of Reclamation Loan Liquidating Account					
Nondefense Function	Mandatory	Offsets	-1		
		Net BA	-1		
010-10-5593 Reclamation Water Settlements Fund					
Nondefense Function	Mandatory	Exempt BA	60		
		Total gross BA	60		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Central Utah Project					
010-11-0787 Central Utah Project Completion Account					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		
010-11-5174 Utah Reclamation Mitigation and Conservation Account					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
United States Geological Survey					
010-12-0804 Surveys, Investigations, and Research					
Nondefense Function	Discretionary	Sequestrable BA	1,068	8.2	88
		Exempt BA	457		
		Total gross BA	1,525		
		Offsets	-457		
		Net BA	1,068		
010-12-4556 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	76		
		Total gross BA	76		
		Offsets	-76		
		Net BA	0		
010-12-8562 Contributed Funds					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
United States Fish and Wildlife Service					
010-18-1611 Resource Management					
Nondefense Function	Discretionary	Sequestrable BA	1,281	8.2	105
		Exempt BA	165		
		Total gross BA	1,446		
		Offsets	-220		
		Net BA	1,226		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-18-1612 Construction					
Nondefense Function	Discretionary	Sequestrable BA	23	8.2	2
		Exempt BA	2		
		Total gross BA	25		
		Offsets	-2		
		Net BA	23		
010-18-1652 Multinational Species Conservation Fund					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-1		
		Net BA	0		
010-18-1696 Neotropical Migratory Bird Conservation					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
010-18-5020 Land Acquisition					
Nondefense Function	Discretionary	Sequestrable BA	55	8.2	5
		Total gross BA	55		
010-18-5029 Federal Aid in Wildlife Restoration					
Nondefense Function	Mandatory	Sequestrable BA	413	7.6	31
		Total gross BA	413		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-18-5091 National Wildlife Refuge Fund					
Nondefense Function	Discretionary	Sequestrable BA	14	8.2	1
		Total gross BA	14		
	Mandatory	Sequestrable BA	8	7.6	1
		Total gross BA	8		
010-18-5137 Migratory Bird Conservation Account					
Nondefense Function	Mandatory	Sequestrable BA	47	7.6	4
		Total gross BA	47		
010-18-5143 Cooperative Endangered Species Conservation Fund					
Nondefense Function	Discretionary	Sequestrable BA	48	8.2	4
		Total gross BA	48		
	Mandatory	Exempt BA	53		
		Total gross BA	53		
010-18-5241 North American Wetlands Conservation Fund					
Nondefense Function	Discretionary	Sequestrable BA	35	8.2	3
		Total gross BA	35		
	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
010-18-5252 Recreation Enhancement Fee Program, FWS					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		
010-18-5474 State wildlife grants, from LWCF					
Nondefense Function	Discretionary	Sequestrable BA	61	8.2	5
		Total gross BA	61		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-18-8151 Sport Fish Restoration					
Nondefense Function	Mandatory	Sequestrable BA	446	7.6	34
		Total gross BA	446		
010-18-8216 Contributed Funds					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Exempt BA	1		
		Total gross BA	4		
010-18-9927 Miscellaneous Permanent Appropriations					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
Bureau of Safety and Environmental Enforcement					
010-22-1700 Offshore Safety and Environmental Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	182	8.2	15
		Exempt BA	32		
		Total gross BA	214		
		Offsets	-153		
		Net BA	61		
010-22-8370 Oil Spill Research					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
National Park Service					
010-24-1036 Operation of the National Park System					
Nondefense Function	Discretionary	Sequestrable BA	2,236	8.2	183
		Exempt BA	24		
		Total gross BA	2,260		
		Offsets	-24		
		Net BA	2,236		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-24-1039 Construction (and Major Maintenance)					
Nondefense Function	Discretionary	Sequestrable BA	156	8.2	13
		Exempt BA	126		
		Total gross BA	282		
		Offsets	-126		
		Net BA	156		
010-24-1042 National Recreation and Preservation					
Nondefense Function	Discretionary	Sequestrable BA	60	8.2	5
		Exempt BA	1		
		Total gross BA	61		
		Offsets	-1		
		Net BA	60		
010-24-5035 Land Acquisition and State Assistance					
Nondefense Function	Discretionary	Sequestrable BA	102	8.2	8
		Total gross BA	102		
010-24-5140 Historic Preservation Fund					
Nondefense Function	Discretionary	Sequestrable BA	56	8.2	5
		Total gross BA	56		
010-24-9924 Other Permanent Appropriations					
Nondefense Function	Mandatory	Sequestrable BA	8	7.6	1
		Exempt BA	156		
		Total gross BA	164		
010-24-9928 Recreation Fee Permanent Appropriations					
Nondefense Function	Mandatory	Sequestrable BA	35	7.6	3
		Exempt BA	153		
		Total gross BA	188		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-24-9972 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Exempt BA	25		
		Total gross BA	25		
Bureau of Indian Affairs and Bureau of Indian Education					
010-76-2100 Operation of Indian Programs					
Nondefense Function	Discretionary	Sequestrable BA	2,368	8.2	194
		Exempt BA	271		
		Total gross BA	2,639		
		Offsets	-271		
		Net BA	2,368		
010-76-2301 Construction					
Nondefense Function	Discretionary	Sequestrable BA	124	8.2	10
		Exempt BA	8		
		Total gross BA	132		
		Offsets	-8		
		Net BA	124		
010-76-2628 Indian Guaranteed Loan Program Account					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
010-76-5051 Operation and Maintenance of Quarters					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Exempt BA	1		
		Total gross BA	6		
010-76-9925 Miscellaneous Permanent Appropriations					
Nondefense Function	Mandatory	Sequestrable BA	96	7.6	7
		Exempt BA	4		
		Total gross BA	100		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-76-2103 Indian Land Consolidation					
Nondefense Function	Discretionary	Exempt BA	4		
		Total gross BA	4		
		Offsets	-4		
		Net BA	0		
010-76-2204 White Earth Settlement Fund					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		
010-76-2303 Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians					
Nondefense Function	Discretionary	Exempt BA	33		
		Total gross BA	33		
010-76-4409 Revolving Fund for Loans Liquidating Account					
Nondefense Function	Mandatory	Offsets	-1		
		Net BA	-1		
Departmental Offices					
010-84-0102 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	262	8.2	21
		Exempt BA	45		
		Total gross BA	307		
		Offsets	-45		
		Net BA	262		
	Mandatory	Exempt BA	-40		
		Total gross BA	-40		
010-84-5003 Mineral Leasing and Associated Payments					
Nondefense Function	Mandatory	Sequestrable BA	2,184	7.6	166
		Total gross BA	2,184		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-84-5045 National Petroleum Reserve, Alaska					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Total gross BA	3		
010-84-5243 National Forests Fund, Payment to States					
Nondefense Function	Mandatory	Sequestrable BA	9	7.6	1
		Total gross BA	9		
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes					
Nondefense Function	Mandatory	Sequestrable BA	19	7.6	1
		Total gross BA	19		
010-84-5574 Geothermal Lease Revenues, Payment to Counties					
Nondefense Function	Mandatory	Sequestrable BA	4	7.6	*
		Total gross BA	4		
010-84-2010 Indian Education Scholarship Holding Fund					
Nondefense Function	Mandatory	Exempt BA	15		
		Total gross BA	15		
		Offsets	-15		
		Net BA	0		
Office of the Solicitor					
010-86-0107 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	66	8.2	5
		Exempt BA	15		
		Total gross BA	81		
		Offsets	-15		
		Net BA	66		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of the Special Trustee for American Indians					
010-90-0120 Federal Trust Programs					
Nondefense Function	Discretionary	Sequestrable BA	152	8.2	12
		Exempt BA	1		
		Total gross BA	153		
		Offsets	-1		
		Net BA	152		
010-90-5265 Tribal Special Fund					
Nondefense Function	Mandatory	Exempt BA	339		
		Total gross BA	339		
010-90-8030 Tribal Trust Fund					
Nondefense Function	Mandatory	Exempt BA	104		
		Total gross BA	104		
National Indian Gaming Commission					
010-92-0118 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
		Offsets	-3		
		Net BA	0		
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees					
Nondefense Function	Mandatory	Sequestrable BA	18	7.6	1
		Total gross BA	18		
Department-Wide Programs					
010-95-1114 Payments in Lieu of Taxes					
Nondefense Function	Mandatory	Sequestrable BA	398	7.6	30
		Total gross BA	398		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-95-1121 Central Hazardous Materials Fund					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Exempt BA	5		
		Total gross BA	15		
		Offsets	-5		
		Net BA	10		
010-95-1125 Wildland Fire Management					
Nondefense Function	Discretionary	Sequestrable BA	566	8.2	46
		Exempt BA	109		
		Total gross BA	675		
		Offsets	-18		
		Net BA	657		
010-95-1127 FLAME Wildfire Suppression Reserve Fund					
Nondefense Function	Discretionary	Sequestrable BA	91	8.2	7
		Exempt BA	-91		
010-95-4523 Working Capital Fund					
Nondefense Function	Discretionary	Sequestrable BA	74	8.2	6
		Exempt BA	1,546		
		Total gross BA	1,620		
		Offsets	-1,558		
		Net BA	62		
010-95-4529 Interior Franchise Fund					
Nondefense Function	Mandatory	Exempt BA	1,168		
		Total gross BA	1,168		
		Offsets	-1,168		
		Net BA	0		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
010-95-1618 Natural Resource Damage Assessment Fund					
Nondefense Function	Discretionary	Exempt BA	6		
		Total gross BA	6		
	Mandatory	Exempt BA	54		
		Total gross BA	54		
Insular Affairs					
010-85-0412 Assistance to Territories					
Nondefense Function	Discretionary	Exempt BA	60		
		Total gross BA	60		
	Mandatory	Exempt BA	41		
		Total gross BA	41		
010-85-0415 Compact of Free Association					
Nondefense Function	Discretionary	Exempt BA	21		
		Total gross BA	21		
		Offsets	-18		
		Net BA	3		
	Mandatory	Exempt BA	205		
		Total gross BA	205		
010-85-0418 Payments to the United States Territories, Fiscal Assistance					
Nondefense Function	Mandatory	Exempt BA	248		
		Total gross BA	248		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Justice					
General Administration					
011-03-0129 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	111	8.2	9
		Exempt BA	14		
		Total gross BA	125		
		Offsets	-14		
		Net BA	111		
011-03-0132 Tactical Law Enforcement Wireless Communications					
Nondefense Function	Discretionary	Sequestrable BA	87	8.2	7
		Total gross BA	87		
011-03-0134 Justice Information Sharing Technology					
Nondefense Function	Discretionary	Sequestrable BA	44	8.2	4
		Exempt BA	30		
		Total gross BA	74		
		Offsets	-30		
		Net BA	44		
011-03-0136 Detention Trustee					
Nondefense Function	Discretionary	Sequestrable BA	1,580	8.2	130
		Total gross BA	1,580		
011-03-0328 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	84	8.2	7
		Exempt BA	17		
		Total gross BA	101		
		Offsets	-17		
		Net BA	84		
011-03-0339 Administrative Review and Appeals					
Nondefense Function	Discretionary	Sequestrable BA	305	8.2	25
		Total gross BA	305		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-03-1102 National Drug Intelligence Center					
Nondefense Function	Discretionary	Sequestrable BA	20	8.2	2
		Total gross BA	20		
011-03-4526 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	1,215		
		Total gross BA	1,215		
		Offsets	-1,255		
		Net BA	-40		
United States Parole Commission					
011-04-1061 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Total gross BA	13		
Legal Activities and U.S. Marshals					
011-05-0100 Salaries and Expenses, Foreign Claims Settlement Commission					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
011-05-0128 Salaries and Expenses, General Legal Activities					
Nondefense Function	Discretionary	Sequestrable BA	863	8.2	71
		Exempt BA	467		
		Total gross BA	1,330		
		Offsets	-467		
		Net BA	863		
011-05-0133 Construction					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-05-0311 Fees and Expenses of Witnesses					
Nondefense Function	Mandatory	Sequestrable BA	270	7.6	21
		Total gross BA	270		
011-05-0319 Salaries and Expenses, Antitrust Division					
Nondefense Function	Discretionary	Sequestrable BA	42	8.2	3
		Exempt BA	118		
		Total gross BA	160		
		Offsets	-118		
		Net BA	42		
011-05-0322 Salaries and Expenses, United States Attorneys					
Nondefense Function	Discretionary	Sequestrable BA	1,960	8.2	161
		Exempt BA	364		
		Total gross BA	2,324		
		Offsets	-364		
		Net BA	1,960		
011-05-0324 Salaries and Expenses, United States Marshals Service					
Nondefense Function	Discretionary	Sequestrable BA	1,172	8.2	96
		Exempt BA	1,602		
		Total gross BA	2,774		
		Offsets	-1,602		
		Net BA	1,172		
011-05-0340 September 11th Victim Compensation (general Fund)					
Nondefense Function	Mandatory	Sequestrable BA	322	7.6	24
		Total gross BA	322		
011-05-0500 Salaries and Expenses, Community Relations Service					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-05-5042 Assets Forfeiture Fund					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
	Mandatory	Sequestrable BA	1,087	7.6	83
		Exempt BA	282		
		Total gross BA	1,369		
		Offsets	-11		
		Net BA	1,358		
011-05-5073 United States Trustee System Fund					
Nondefense Function	Discretionary	Sequestrable BA	223	8.2	18
		Total gross BA	223		
011-05-4575 Justice Prisoner and Alien Transportation System Fund, U.S. Marshals					
Nondefense Function	Discretionary	Exempt BA	49		
		Total gross BA	49		
		Offsets	-49		
		Net BA	0		
Interagency Law Enforcement					
011-07-0323 Interagency Crime and Drug Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	528	8.2	43
		Exempt BA	2		
		Total gross BA	530		
		Offsets	-2		
		Net BA	528		
National Security Division					
011-08-1300 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	87	8.2	7
		Total gross BA	87		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Federal Bureau of Investigation					
011-10-0200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3,301	8.2	271
		Exempt BA	1,345		
		Total gross BA	4,646		
		Offsets	-1,345		
		Net BA	3,301		
	Mandatory	Exempt BA	153		
		Total gross BA	153		
		Offsets	-153		
		Net BA	0		
Defense Function	Discretionary	Sequestrable BA	4,932	9.4	464
		Total gross BA	4,932		
011-10-0203 Construction					
Nondefense Function	Discretionary	Sequestrable BA	81	8.2	7
		Total gross BA	81		
Drug Enforcement Administration					
011-12-1100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	2,028	8.2	166
		Exempt BA	505		
		Total gross BA	2,533		
		Offsets	-505		
		Net BA	2,028		
011-12-1101 Construction					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-12-5131 Diversion Control Fee Account					
Nondefense Function	Mandatory	Sequestrable BA	335	7.6	25
		Total gross BA	335		
Bureau of Alcohol, Tobacco, Firearms, and Explosives					
011-14-0700 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,152	8.2	94
		Exempt BA	125		
		Total gross BA	1,277		
		Offsets	-125		
		Net BA	1,152		
Federal Prison System					
011-20-1003 Buildings and Facilities					
Nondefense Function	Discretionary	Sequestrable BA	45	8.2	4
		Total gross BA	45		
011-20-1060 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	6,551	8.2	537
		Exempt BA	45		
		Total gross BA	6,596		
		Offsets	-45		
		Net BA	6,551		
011-20-8408 Commissary Funds, Federal Prisons (trust Revolving Fund)					
Nondefense Function	Mandatory	Sequestrable BA	111	7.6	8
		Exempt BA	244		
		Total gross BA	355		
		Offsets	-355		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-20-4500 Federal Prison Industries, Incorporated					
Nondefense Function	Discretionary	Exempt BA	3		
		Total gross BA	3		
	Mandatory	Exempt BA	711		
		Total gross BA	711		
		Offsets	-714		
		Net BA	-3		
Office of Justice Programs					
011-21-0401 Research, Evaluation, and Statistics					
Nondefense Function	Discretionary	Sequestrable BA	104	8.2	9
		Exempt BA	173		
		Total gross BA	277		
		Offsets	-173		
		Net BA	104		
011-21-0404 State and Local Law Enforcement Assistance					
Nondefense Function	Discretionary	Sequestrable BA	1,119	8.2	92
		Total gross BA	1,119		
011-21-0405 Juvenile Justice Programs					
Nondefense Function	Discretionary	Sequestrable BA	254	8.2	21
		Total gross BA	254		
011-21-0406 Community Oriented Policing Services					
Nondefense Function	Discretionary	Sequestrable BA	162	8.2	13
		Total gross BA	162		
011-21-0409 Violence against Women Prevention and Prosecution Programs					
Nondefense Function	Discretionary	Sequestrable BA	398	8.2	33
		Total gross BA	398		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
011-21-5041 Crime Victims Fund					
Nondefense Function	Mandatory	Sequestrable BA	705	7.6	54
		Total gross BA	705		
011-21-0403 Public Safety Officer Benefits					
Nondefense Function	Discretionary	Exempt BA	16		
		Total gross BA	16		
	Mandatory	Exempt BA	65		
		Total gross BA	65		
Radiation Exposure Compensation					
011-06-0333 Payment to Radiation Exposure Compensation Trust Fund					
Defense Function	Mandatory	Exempt BA	60		
		Total gross BA	60		
011-06-8116 Radiation Exposure Compensation Trust Fund					
Defense Function	Mandatory	Exempt BA	60		
		Total gross BA	60		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Labor					
Departmental Management					
012-25-0106 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	78	8.2	6
		Exempt BA	7		
		Total gross BA	85		
		Offsets	-7		
		Net BA	78		
012-25-0162 Information Technology Modernization					
Nondefense Function	Discretionary	Sequestrable BA	20	8.2	2
		Total gross BA	20		
012-25-0164 Veterans Employment and Training					
Nondefense Function	Discretionary	Sequestrable BA	53	8.2	4
		Exempt BA	220		
		Total gross BA	273		
		Offsets	-220		
		Net BA	53		
012-25-0165 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	346	8.2	28
		Exempt BA	41		
		Total gross BA	387		
		Offsets	-41		
		Net BA	346		
012-25-0166 Office of Disability Employment Policy					
Nondefense Function	Discretionary	Sequestrable BA	39	8.2	3
		Total gross BA	39		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
012-25-4601 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	221		
		Total gross BA	221		
		Offsets	-221		
		Net BA	0		
Employment and Training Administration					
012-05-0168 Short Time Compensation Programs					
Nondefense Function	Mandatory	Sequestrable BA	219	7.6	17
		Exempt BA	113		
		Total gross BA	332		
012-05-0172 Program Administration					
Nondefense Function	Discretionary	Sequestrable BA	97	8.2	8
		Exempt BA	51		
		Total gross BA	148		
		Offsets	-51		
		Net BA	97		
012-05-0174 Training and Employment Services					
Nondefense Function	Discretionary	Sequestrable BA	3,192	8.2	262
		Exempt BA	11		
		Total gross BA	3,203		
		Offsets	-11		
		Net BA	3,192		
	Mandatory	Sequestrable BA	125	7.6	10
		Total gross BA	125		
012-05-0175 Community Service Employment for Older Americans					
Nondefense Function	Discretionary	Sequestrable BA	448	8.2	37
		Total gross BA	448		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
012-05-0179 State Unemployment Insurance and Employment Service Operations					
Nondefense Function	Discretionary	Sequestrable BA	87	8.2	7
		Exempt BA	3,832		
		Total gross BA	3,919		
		Offsets	-3,832		
		Net BA	87		
	Mandatory	Sequestrable BA	13	7.6	1
		Total gross BA	13		
012-05-0181 Office of Job Corps					
Nondefense Function	Discretionary	Sequestrable BA	1,703	8.2	140
		Exempt BA	1		
		Total gross BA	1,704		
		Offsets	-1		
		Net BA	1,703		
012-05-0187 TAA Community College and Career Training Grant Fund					
Nondefense Function	Mandatory	Sequestrable BA	500	7.6	38
		Total gross BA	500		
012-05-0326 Federal Unemployment Benefits and Allowances					
Nondefense Function	Mandatory	Sequestrable BA	1,302	7.6	99
		Exempt BA	40		
		Total gross BA	1,342		
		Offsets	-40		
		Net BA	1,302		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
012-05-8042 Unemployment Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	4,336	8.2	356
		Total gross BA	4,336		
	Mandatory	Sequestrable BA	13,394	7.6	1,018
		Exempt BA	51,986		
		Total gross BA	65,380		
012-05-0178 Payments to the Unemployment Trust Fund					
Nondefense Function	Mandatory	Exempt BA	11,922		
		Total gross BA	11,922		
Employee Benefits Security Administration					
012-11-1700 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	183	8.2	15
		Exempt BA	9		
		Total gross BA	192		
		Offsets	-9		
		Net BA	183		
Office of Workers' Compensation Programs					
012-15-0163 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	116	8.2	10
		Exempt BA	35		
		Total gross BA	151		
		Offsets	-35		
		Net BA	116		
012-15-0169 Special Benefits for Disabled Coal Miners					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Exempt BA	158		
		Total gross BA	163		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund					
Defense Function	Mandatory	Sequestrable BA	131	10.0	13
		Total gross BA	131		
012-15-8144 Black Lung Disability Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	59	7.6	4
		Exempt BA	250		
		Total gross BA	309		
012-15-1521 Special Benefits					
Nondefense Function	Mandatory	Exempt BA	3,400		
		Total gross BA	3,400		
		Offsets	-3,004		
		Net BA	396		
012-15-1523 Energy Employees Occupational Illness Compensation Fund					
Defense Function	Mandatory	Exempt BA	1,260		
		Total gross BA	1,260		
012-15-5155 Panama Canal Commission Compensation Fund					
Nondefense Function	Mandatory	Exempt BA	6		
		Total gross BA	6		
012-15-9971 Special Workers' Compensation Expenses					
Nondefense Function	Discretionary	Exempt BA	2		
		Total gross BA	2		
	Mandatory	Exempt BA	147		
		Total gross BA	147		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Wage and Hour Division					
012-16-0143 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	230	8.2	19
		Total gross BA	230		
		Offsets	-3		
		Net BA	227		
012-16-5393 H-1 B and L Fraud Prevention and Detection					
Nondefense Function	Mandatory	Sequestrable BA	35	7.6	3
		Total gross BA	35		
Occupational Safety and Health Administration					
012-18-0400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	565	8.2	46
		Exempt BA	2		
		Total gross BA	567		
		Offsets	-2		
		Net BA	565		
Mine Safety and Health Administration					
012-19-1200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	375	8.2	31
		Exempt BA	1		
		Total gross BA	376		
		Offsets	-3		
		Net BA	373		
Bureau of Labor Statistics					
012-20-0200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	542	8.2	44
		Exempt BA	77		
		Total gross BA	619		
		Offsets	-77		
		Net BA	542		

Appendix A. Prcliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of Federal Contract Compliance Programs					
012-22-0148 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	105	8.2	9
		Total gross BA	105		
Office of Labor Management Standards					
012-23-0150 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	41	8.2	3
		Total gross BA	41		
Pension Benefit Guaranty Corporation					
012-12-4204 Pension Benefit Guaranty Corporation Fund					
Nondefense Function	Mandatory	Sequestrable BA	153	7.6	12
		Exempt BA	8,553		
		Total gross BA	8,706		
		Offsets	-8,706		
		Net BA	0		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of State					
Administration of Foreign Affairs					
014-05-0113 Diplomatic and Consular Programs					
Nondefense Function	Discretionary	Sequestrable BA	13,216	8.2	1,084
		Exempt BA	2,674		
		Total gross BA	15,890		
		Offsets	-4,964		
		Net BA	10,926		
	Mandatory	Sequestrable BA	35	7.6	3
		Total gross BA	35		
014-05-0120 Capital Investment Fund					
Nondefense Function	Discretionary	Sequestrable BA	59	8.2	5
		Total gross BA	59		
014-05-0121 Conflict Stabilization Operations					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Exempt BA	1		
		Total gross BA	9		
		Offsets	-1		
		Net BA	8		
014-05-0209 Educational and Cultural Exchange Programs					
Nondefense Function	Discretionary	Sequestrable BA	599	8.2	49
		Exempt BA	4		
		Total gross BA	603		
		Offsets	-4		
		Net BA	599		
014-05-0520 Protection of Foreign Missions and Officials					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
014-05-0522 Emergencies in the Diplomatic and Consular Service					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
014-05-0523 Payment to the American Institute in Taiwan					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Exempt BA	4		
		Total gross BA	25		
		Offsets	-4		
		Net BA	21		
014-05-0529 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	129	8.2	11
		Exempt BA	2		
		Total gross BA	131		
		Offsets	-2		
		Net BA	129		
014-05-0535 Embassy Security, Construction, and Maintenance					
Nondefense Function	Discretionary	Sequestrable BA	1,570	8.2	129
		Exempt BA	855		
		Total gross BA	2,425		
		Offsets	-855		
		Net BA	1,570		
014-05-0545 Representation Allowances					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
014-05-0601 Repatriation Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
014-05-0540 Payment to Foreign Service Retirement and Disability Fund					
Nondefense Function	Mandatory	Exempt BA	286		
		Total gross BA	286		
014-05-4519 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	4,158		
		Total gross BA	4,158		
		Offsets	-4,158		
		Net BA	0		
014-05-5497 Foreign Service National Defined Contributions Retirement Fund					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
014-05-8186 Foreign Service Retirement and Disability Fund					
Nondefense Function	Mandatory	Exempt BA	893		
		Total gross BA	893		
014-05-8340 Foreign Service National Separation Liability Trust Fund					
Nondefense Function	Mandatory	Exempt BA	14		
		Total gross BA	14		
014-05-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		
International Organizations and Conferences					
014-10-1124 Contributions for International Peacekeeping Activities					
Nondefense Function	Discretionary	Sequestrable BA	1,828	8.2	150
		Total gross BA	1,828		
014-10-1126 Contributions to International Organizations					
Nondefense Function	Discretionary	Sequestrable BA	1,551	8.2	127
		Total gross BA	1,551		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
International Commissions					
014-15-1069 Salaries and Expenses, IBWC					
Nondefense Function	Discretionary	Sequestrable BA	45	8.2	4
		Exempt BA	5		
		Total gross BA	50		
		Offsets	-5		
		Net BA	45		
014-15-1078 Construction, IBWC					
Nondefense Function	Discretionary	Sequestrable BA	31	8.2	3
		Exempt BA	1		
		Total gross BA	32		
		Offsets	-1		
		Net BA	31		
014-15-1082 American Sections, International Commissions					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
014-15-1087 International Fisheries Commissions					
Nondefense Function	Discretionary	Sequestrable BA	36	8.2	3
		Total gross BA	36		
Other					
014-25-0040 United States Emergency Refugee and Migration Assistance Fund					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		
014-25-0202 East-West Center					
Nondefense Function	Discretionary	Sequestrable BA	17	8.2	1
		Total gross BA	17		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
014-25-0210 National Endowment for Democracy					
Nondefense Function	Discretionary	Sequestrable BA	118	8.2	10
		Total gross BA	118		
014-25-0525 Payment to the Asia Foundation					
Nondefense Function	Discretionary	Sequestrable BA	17	8.2	1
		Total gross BA	17		
014-25-1015 Complex Crises Fund					
Nondefense Function	Discretionary	Sequestrable BA	40	8.2	3
		Total gross BA	40		
014-25-1022 International Narcotics Control and Law Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	2,045	8.2	168
		Exempt BA	284		
		Total gross BA	2,329		
		Offsets	-284		
		Net BA	2,045		
014-25-1031 Global Health Programs					
Nondefense Function	Discretionary	Sequestrable BA	8,168	8.2	670
		Exempt BA	5		
		Total gross BA	8,173		
		Offsets	-5		
		Net BA	8,168		
014-25-1121 Democracy Fund					
Nondefense Function	Discretionary	Sequestrable BA	115	8.2	9
		Total gross BA	115		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
014-25-1143 Migration and Refugee Assistance					
Nondefense Function	Discretionary	Sequestrable BA	1,875	8.2	154
		Exempt BA	1		
		Total gross BA	1,876		
		Offsets	-1		
		Net BA	1,875		
014-25-8276 Israeli Arab and Eisenhower Exchange Fellowship Programs					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
014-25-5151 International Center, Washington, D.C.					
Nondefense Function	Discretionary	Exempt BA	2		
		Total gross BA	2		
		Offsets	-2		
		Net BA	0		
014-25-5177 International Litigation Fund					
Nondefense Function	Discretionary	Exempt BA	1		
		Total gross BA	1		
		Offsets	-1		
		Net BA	0		
	Mandatory	Exempt BA	4		
		Total gross BA	4		
		Offsets	-3		
		Net BA	1		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Transportation					
Office of the Secretary					
021-04-0102 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	103	8.2	8
		Exempt BA	7		
		Total gross BA	110		
		Offsets	-8		
		Net BA	102		
021-04-0116 Financial Management Capital					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
021-04-0118 Office of Civil Rights					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
021-04-0119 Minority Business Outreach					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
021-04-0142 Transportation Planning, Research, and Development					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
021-04-0143 National Infrastructure Investments					
Nondefense Function	Discretionary	Sequestrable BA	500	8.2	41
		Total gross BA	500		
021-04-0155 Minority Business Resource Center Program					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-04-0159 Cyber Security Initiatives					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
021-04-1730 Research and Development					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	38		
		Total gross BA	54		
		Offsets	-38		
		Net BA	16		
021-04-5423 Essential Air Service and Rural Airport Improvement Fund					
Nondefense Function	Mandatory	Sequestrable BA	50	7.6	4
		Total gross BA	50		
021-04-8304 Payments to Air Carriers					
Nondefense Function	Discretionary	Sequestrable BA	143	8.2	12
		Total gross BA	143		
021-04-4520 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	495		
		Total gross BA	495		
		Offsets	-495		
		Net BA	0		
021-04-4522 Working Capital Fund, Volpe National Transportation Systems Center					
Nondefense Function	Discretionary	Exempt BA	260		
		Total gross BA	260		
		Offsets	-260		
		Net BA	0		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of Inspector General					
021-56-0130 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	80	8.2	7
		Total gross BA	80		
Federal Aviation Administration					
021-12-1301 Operations					
Nondefense Function	Discretionary	Sequestrable BA	4,603	8.2	377
		Exempt BA	6,895		
		Total gross BA	11,498		
		Offsets	-6,905		
		Net BA	4,593		
021-12-8104 Trust Fund Share of FAA Activities (Airport and Airway Trust Fund)					
Nondefense Function	Discretionary	Sequestrable BA	5,061	8.2	415
		Total gross BA	5,061		
021-12-8106 Grants-in-aid for Airports (Airport and Airway Trust Fund)					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
		Offsets	-1		
		Net BA	0		
	Mandatory	Exempt BA	3,515		
		Total gross BA	3,515		
021-12-8107 Facilities and Equipment (Airport and Airway Trust Fund)					
Nondefense Function	Discretionary	Sequestrable BA	2,793	8.2	229
		Exempt BA	26		
		Total gross BA	2,819		
		Offsets	-88		
		Net BA	2,731		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-12-8108 Research, Engineering and Development (Airport and Airway Trust Fund)					
Nondefense Function	Discretionary	Sequestrable BA	168	8.2	14
		Exempt BA	12		
		Total gross BA	180		
		Offsets	-12		
		Net BA	168		
021-12-4120 Aviation Insurance Revolving Fund					
Nondefense Function	Mandatory	Exempt BA	196		
		Total gross BA	196		
		Offsets	-196		
		Net BA	0		
021-12-4562 Administrative Services Franchise Fund					
Nondefense Function	Discretionary	Exempt BA	466		
		Total gross BA	466		
		Offsets	-466		
		Net BA	0		
Federal Highway Administration					
021-15-0500 Emergency Relief Program					
Nondefense Function	Discretionary	Sequestrable BA	1,662	8.2	136
		Total gross BA	1,662		
021-15-0534 Payment to the Transportation Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	6,200	7.6	471
		Total gross BA	6,200		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-15-8083 Federal-aid Highways					
Nondefense Function	Discretionary	Exempt BA	250		
		Total gross BA	250		
		Offsets	-250		
		Net BA	0		
	Mandatory	Sequestrable BA	739	7.6	56
		Exempt BA	39,446		
		Total gross BA	40,185		
021-15-8402 Right-of-way Revolving Fund Liquidating Account					
Nondefense Function	Mandatory	Offsets	-25		
		Net BA	-25		
021-15-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Exempt BA	60		
		Total gross BA	60		
National Highway Traffic Safety Administration					
021-18-0650 Operations and Research					
Nondefense Function	Discretionary	Sequestrable BA	140	8.2	11
		Total gross BA	140		
021-18-8016 Operations and Research (Transportation Trust Fund)					
Nondefense Function	Discretionary	Exempt BA	30		
		Total gross BA	30		
		Offsets	-30		
		Net BA	0		
	Mandatory	Exempt BA	112		
		Total gross BA	112		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-18-8020 Highway Traffic Safety Grants					
Nondefense Function	Mandatory	Exempt BA	550		
		Total gross BA	550		
Federal Railroad Administration					
021-27-0121 Operating Subsidy Grants to the National Railroad Passenger Corporation					
Nondefense Function	Discretionary	Sequestrable BA	466	8.2	38
		Total gross BA	466		
021-27-0125 Capital and Debt Service Grants to the National Railroad Passenger Corporation					
Nondefense Function	Discretionary	Sequestrable BA	952	8.2	78
		Total gross BA	952		
021-27-0700 Safety and Operations					
Nondefense Function	Discretionary	Sequestrable BA	179	8.2	15
		Exempt BA	4		
		Total gross BA	183		
		Offsets	-4		
		Net BA	179		
021-27-0745 Railroad Research and Development					
Nondefense Function	Discretionary	Sequestrable BA	35	8.2	3
		Exempt BA	1		
		Total gross BA	36		
		Offsets	-1		
		Net BA	35		
Federal Transit Administration					
021-36-1120 Administrative Expenses					
Nondefense Function	Discretionary	Sequestrable BA	99	8.2	8
		Total gross BA	99		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-36-1128 Washington Metropolitan Area Transit Authority					
Nondefense Function	Discretionary	Sequestrable BA	150	8.2	12
		Total gross BA	150		
021-36-1134 Capital Investment Grants					
Nondefense Function	Discretionary	Sequestrable BA	1,906	8.2	156
		Total gross BA	1,906		
021-36-1137 Research and University Research Centers					
Nondefense Function	Discretionary	Sequestrable BA	44	8.2	4
		Total gross BA	44		
021-36-8350 Transit Formula Grants					
Nondefense Function	Mandatory	Exempt BA	8,361		
		Total gross BA	8,361		
Saint Lawrence Seaway Development Corporation					
021-40-8003 Operations and Maintenance					
Nondefense Function	Discretionary	Sequestrable BA	32	8.2	3
		Total gross BA	32		
021-40-4089 Saint Lawrence Seaway Development Corporation					
Nondefense Function	Mandatory	Exempt BA	34		
		Total gross BA	34		
		Offsets	-34		
		Net BA	0		
Pipeline and Hazardous Materials Safety Administration					
021-50-1400 Operational Expenses					
Nondefense Function	Discretionary	Sequestrable BA	20	8.2	2
		Total gross BA	20		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-50-1401 Hazardous Materials Safety					
Nondefense Function	Discretionary	Sequestrable BA	42	8.2	3
		Total gross BA	42		
021-50-5172 Pipeline Safety					
Nondefense Function	Discretionary	Sequestrable BA	91	8.2	7
		Exempt BA	19		
		Total gross BA	110		
		Offsets	-19		
		Net BA	91		
021-50-5282 Emergency Preparedness Grants					
Nondefense Function	Discretionary	Sequestrable BA	0	8.2	*
	Mandatory	Sequestrable BA	28	7.6	2
		Total gross BA	28		
021-50-8121 Trust Fund Share of Pipeline Safety					
Nondefense Function	Discretionary	Sequestrable BA	19	8.2	2
		Total gross BA	19		
Surface Transportation Board					
021-61-0301 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Total gross BA	29		
		Offsets	-1		
		Net BA	28		
Maritime Administration					
021-70-1711 Maritime Security Program					
Defense Function	Discretionary	Sequestrable BA	177	9.4	17
		Total gross BA	177		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-70-1750 Operations and Training					
Nondefense Function	Discretionary	Sequestrable BA	156	8.2	13
		Exempt BA	28		
		Total gross BA	184		
		Offsets	-28		
		Net BA	156		
021-70-1751 Ocean Freight Differential					
Nondefense Function	Mandatory	Sequestrable BA	135	7.6	10
		Total gross BA	135		
021-70-1752 Maritime Guaranteed Loan (title XI) Program Account					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
021-70-1768 Ship Disposal					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Total gross BA	6		
021-70-1770 Assistance to Small Shipyards					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
021-70-1710 Ready Reserve Force					
Defense Function	Discretionary	Exempt BA	340		
		Total gross BA	340		
		Offsets	-340		
		Net BA	0		
021-70-4303 Vessel Operations Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	9		
		Total gross BA	9		
		Offsets	-9		
		Net BA	0		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
021-70-8547 Miscellaneous Trust Funds, Maritime Administration					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
Federal Motor Carrier Safety Administration					
021-17-8158 Motor Carrier Safety Grants					
Nondefense Function	Discretionary	Exempt BA	1		
		Total gross BA	1		
	Mandatory	Exempt BA	306		
		Total gross BA	306		
021-17-8159 Motor Carrier Safety Operations and Programs					
Nondefense Function	Discretionary	Exempt BA	27		
		Total gross BA	27		
		Offsets	-27		
		Net BA	0		
	Mandatory	Exempt BA	244		
		Total gross BA	244		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of the Treasury					
Departmental Offices					
015-05-0101 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	308	8.2	25
		Exempt BA	76		
		Total gross BA	384		
		Offsets	-76		
		Net BA	308		
015-05-0106 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Exempt BA	15		
		Total gross BA	45		
		Offsets	-15		
		Net BA	30		
015-05-0119 Treasury Inspector General for Tax Administration					
Nondefense Function	Discretionary	Sequestrable BA	152	8.2	12
		Exempt BA	1		
		Total gross BA	153		
		Offsets	-1		
		Net BA	152		
015-05-0123 Terrorism Insurance Program					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Exempt BA	242		
		Total gross BA	245		
015-05-0126 GSE Mortgage-Backed Securities Purchase Program Account					
Nondefense Function	Mandatory	Sequestrable BA	17	7.6	1
		Total gross BA	17		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
015-05-0140 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act					
Nondefense Function	Mandatory	Sequestrable BA	3,671	7.6	279
		Total gross BA	3,671		
015-05-0141 Small Business Lending Fund Program Account					
Nondefense Function	Mandatory	Sequestrable BA	26	7.6	2
		Total gross BA	26		
015-05-1881 Community Development Financial Institutions Fund Program Account					
Nondefense Function	Discretionary	Sequestrable BA	222	8.2	18
		Total gross BA	222		
		Offsets	-1		
		Net BA	221		
015-05-5081 Presidential Election Campaign Fund					
Nondefense Function	Mandatory	Sequestrable BA	34	7.6	3
		Total gross BA	34		
015-05-5590 Financial Research Fund					
Nondefense Function	Mandatory	Sequestrable BA	158	7.6	12
		Total gross BA	158		
015-05-5697 Treasury Forfeiture Fund					
Nondefense Function	Mandatory	Sequestrable BA	583	7.6	44
		Total gross BA	583		
015-05-0128 Office of Financial Stability					
Nondefense Function	Mandatory	Exempt BA	282		
		Total gross BA	282		
015-05-0133 Special Inspector General for the Troubled Asset Relief Program					
Nondefense Function	Discretionary	Exempt BA	42		
		Total gross BA	42		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
015-05-4444 Exchange Stabilization Fund					
Nondefense Function	Mandatory	Exempt BA	296		
		Total gross BA	296		
		Offsets	-296		
		Net BA	0		
015-05-4501 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	156		
		Total gross BA	156		
		Offsets	-156		
		Net BA	0		
015-05-4560 Treasury Franchise Fund					
Nondefense Function	Discretionary	Exempt BA	252		
		Total gross BA	252		
		Offsets	-252		
		Net BA	0		
Financial Crimes Enforcement Network					
015-04-0173 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	111	8.2	9
		Exempt BA	3		
		Total gross BA	114		
		Offsets	-3		
		Net BA	111		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Fiscal Service					
015-12-0520 Salaries and Expenses, Fiscal Service					
Nondefense Function	Discretionary	Sequestrable BA	392	8.2	32
		Exempt BA	174		
		Total gross BA	566		
		Offsets	-175		
		Net BA	391		
	Mandatory	Exempt BA	74		
		Total gross BA	74		
015-12-1710 Payment of Government Losses in Shipment					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
015-12-1825 Payment to FRA for AMTRAK Debt Restructuring					
Nondefense Function	Mandatory	Sequestrable BA	59	7.6	4
		Total gross BA	59		
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	2	7.6	*
		Total gross BA	2		
015-12-0562 Reimbursements to Federal Reserve Banks					
Nondefense Function	Mandatory	Exempt BA	107		
		Total gross BA	107		
015-12-1802 Financial Agent Services					
Nondefense Function	Mandatory	Exempt BA	610		
		Total gross BA	610		
015-12-1884 Federal Reserve Bank Reimbursement Fund					
Nondefense Function	Mandatory	Exempt BA	331		
		Total gross BA	331		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
015-12-1895 Claims, Judgments, and Relief Acts					
Nondefense Function	Mandatory	Exempt BA	816		
		Total gross BA	816		
015-12-4109 Check Forgery Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	19		
		Total gross BA	19		
		Offsets	-18		
		Net BA	1		
Alcohol and Tobacco Tax and Trade Bureau					
015-13-1008 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	104	8.2	9
		Exempt BA	1		
		Total gross BA	105		
		Offsets	-5		
		Net BA	100		
015-13-5737 Internal Revenue Collections for Puerto Rico					
Nondefense Function	Mandatory	Exempt BA	370		
		Total gross BA	370		
Bureau of Engraving and Printing					
015-20-4502 Bureau of Engraving and Printing Fund					
Nondefense Function	Discretionary	Sequestrable BA	643	8.2	53
		Exempt BA	75		
		Total gross BA	718		
		Offsets	-718		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
United States Mint					
015-25-4159 United States Mint Public Enterprise Fund					
Nondefense Function	Discretionary	Sequestrable BA	396	8.2	32
		Exempt BA	3,056		
		Total gross BA	3,452		
		Offsets	-3,452		
		Net BA	0		
Internal Revenue Service					
015-45-0912 Taxpayer Services					
Nondefense Function	Discretionary	Sequestrable BA	2,257	8.2	185
		Exempt BA	7		
		Total gross BA	2,264		
		Offsets	-24		
		Net BA	2,240		
015-45-0913 Enforcement					
Nondefense Function	Discretionary	Sequestrable BA	5,316	8.2	436
		Exempt BA	57		
		Total gross BA	5,373		
		Offsets	-74		
		Net BA	5,299		
015-45-0919 Operations Support					
Nondefense Function	Discretionary	Sequestrable BA	3,959	8.2	325
		Exempt BA	26		
		Total gross BA	3,985		
		Offsets	-38		
		Net BA	3,947		
015-45-0921 Business Systems Modernization					
Nondefense Function	Discretionary	Sequestrable BA	330	8.2	27
		Total gross BA	330		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
015-45-0935 Build America Bond Payments, Recovery Act					
Nondefense Function	Mandatory	Sequestrable BA	3,351	7.6	255
		Total gross BA	3,351		
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds					
Nondefense Function	Mandatory	Sequestrable BA	38	7.6	3
		Total gross BA	38		
015-45-0946 Payment to Issuer of Qualified School Construction Bonds					
Nondefense Function	Mandatory	Sequestrable BA	820	7.6	62
		Total gross BA	820		
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds					
Nondefense Function	Mandatory	Sequestrable BA	32	7.6	2
		Total gross BA	32		
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax					
Nondefense Function	Mandatory	Sequestrable BA	127	7.6	10
		Total gross BA	127		
015-45-5432 IRS Miscellaneous Retained Fees					
Nondefense Function	Mandatory	Sequestrable BA	39	7.6	3
		Exempt BA	292		
		Total gross BA	331		
015-45-5433 Informant Payments					
Nondefense Function	Mandatory	Sequestrable BA	125	7.6	10
		Total gross BA	125		
015-45-0906 Payment Where Earned Income Credit Exceeds Liability for Tax					
Nondefense Function	Mandatory	Exempt BA	52,311		
		Total gross BA	52,311		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
015-45-0922 Payment Where Child Tax Credit Exceeds Liability for Tax					
Nondefense Function	Mandatory	Exempt BA	21,886		
		Total gross BA	21,886		
015-45-0923 Payment Where Health Coverage Tax Credit Exceeds Liability for Tax					
Nondefense Function	Mandatory	Exempt BA	189		
		Total gross BA	189		
015-45-0929 Payment Where Alternative Minimum Tax Credit Exceeds Liability for Tax					
Nondefense Function	Mandatory	Exempt BA	75		
		Total gross BA	75		
015-45-0932 Payment Where American Opportunity Credit Exceeds Liability for TAX					
Nondefense Function	Mandatory	Exempt BA	7,541		
		Total gross BA	7,541		
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds					
Nondefense Function	Mandatory	Exempt BA	24		
		Total gross BA	24		
015-45-4413 Federal Tax Lien Revolving Fund					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
		Offsets	-2		
		Net BA	0		
Federal Financing Bank					
015-11-4521 Federal Financing Bank					
Nondefense Function	Mandatory	Exempt BA	3,551		
		Total gross BA	3,551		
		Offsets	-3,551		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Comptroller of the Currency					
015-57-8413 Assessment Funds					
Nondefense Function	Mandatory	Exempt BA	1,027		
		Total gross BA	1,027		
		Offsets	-1,027		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Department of Veterans Affairs					
Departmental Administration					
029-40-0110 Construction, Major Projects					
Nondefense Function	Discretionary	Exempt BA	590		
		Total gross BA	590		
029-40-0111 Construction, Minor Projects					
Nondefense Function	Discretionary	Exempt BA	482		
		Total gross BA	482		
029-40-0129 National Cemetery Administration					
Nondefense Function	Discretionary	Exempt BA	251		
		Total gross BA	251		
029-40-0142 General Administration					
Nondefense Function	Discretionary	Exempt BA	3,349		
		Total gross BA	3,349		
		Offsets	-913		
		Net BA	2,436		
029-40-0167 Information Technology Systems					
Nondefense Function	Discretionary	Exempt BA	3,158		
		Total gross BA	3,158		
		Offsets	-47		
		Net BA	3,111		
029-40-0170 Office of Inspector General					
Nondefense Function	Discretionary	Exempt BA	117		
		Total gross BA	117		
		Offsets	-5		
		Net BA	112		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
029-40-0181 Grants for Construction of State Extended Care Facilities					
Nondefense Function	Discretionary	Exempt BA	85		
		Total gross BA	85		
029-40-0183 Grants for Construction of Veterans Cemeteries					
Nondefense Function	Discretionary	Exempt BA	46		
		Total gross BA	46		
029-40-4537 Supply Fund					
Nondefense Function	Mandatory	Exempt BA	1,999		
		Total gross BA	1,999		
		Offsets	-1,999		
		Net BA	0		
029-40-4539 Franchise Fund					
Nondefense Function	Discretionary	Exempt BA	541		
		Total gross BA	541		
		Offsets	-541		
		Net BA	0		
Veterans Health Administration					
029-15-0152 Medical Support and Compliance					
Nondefense Function	Discretionary	Exempt BA	5,924		
		Total gross BA	5,924		
		Offsets	-78		
		Net BA	5,846		
029-15-0160 Medical Services					
Nondefense Function	Discretionary	Exempt BA	45,869		
		Total gross BA	45,869		
		Offsets	-289		
		Net BA	45,580		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
029-15-0161 Medical and Prosthetic Research					
Nondefense Function	Discretionary	Exempt BA	616		
		Total gross BA	616		
		Offsets	-35		
		Net BA	581		
029-15-0162 Medical Facilities					
Nondefense Function	Discretionary	Exempt BA	5,734		
		Total gross BA	5,734		
		Offsets	-43		
		Net BA	5,691		
029-15-0165 DOD-VA Health Care Sharing Incentive Fund					
Nondefense Function	Discretionary	Exempt BA	30		
		Total gross BA	30		
029-15-4014 Canteen Service Revolving Fund					
Nondefense Function	Mandatory	Exempt BA	434		
		Total gross BA	434		
		Offsets	-434		
		Net BA	0		
029-15-4026 Medical Center Research Organizations					
Nondefense Function	Mandatory	Exempt BA	279		
		Total gross BA	279		
		Offsets	-279		
		Net BA	0		
029-15-8180 General Post Fund, National Homes					
Nondefense Function	Mandatory	Exempt BA	30		
		Total gross BA	30		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Benefits Programs					
029-25-0102 Compensation and Pensions					
Nondefense Function	Mandatory	Exempt BA	61,741		
		Total gross BA	61,741		
029-25-0120 Veterans Insurance and Indemnities					
Nondefense Function	Mandatory	Exempt BA	110		
		Total gross BA	110		
		Offsets	-5		
		Net BA	105		
029-25-0137 Readjustment Benefits					
Nondefense Function	Mandatory	Exempt BA	13,035		
		Total gross BA	13,035		
		Offsets	-428		
		Net BA	12,607		
029-25-1119 Veterans Housing Benefit Program Fund					
Nondefense Function	Discretionary	Exempt BA	155		
		Total gross BA	155		
	Mandatory	Exempt BA	185		
		Total gross BA	185		
029-25-1120 Native American Veteran Housing Loan Program Account					
Nondefense Function	Discretionary	Exempt BA	1		
		Total gross BA	1		
029-25-4009 Servicemembers' Group Life Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	815		
		Total gross BA	815		
		Offsets	-815		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
029-25-4010 Veterans Reopened Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	17		
		Total gross BA	17		
		Offsets	-17		
		Net BA	0		
029-25-4012 Service-disabled Veterans Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	162		
		Total gross BA	162		
		Offsets	-162		
		Net BA	0		
029-25-4025 Housing Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
		Offsets	-11		
		Net BA	-6		
029-25-8132 National Service Life Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	1,144		
		Total gross BA	1,144		
		Offsets	-147		
		Net BA	997		
029-25-8133 Post-Vietnam Era Veterans Education Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
029-25-8150 United States Government Life Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
029-25-8455 Veterans Special Life Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	160		
		Total gross BA	160		
		Offsets	-160		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Corps of Engineers--Civil Works					
202-00-3112 Mississippi River and Tributaries					
Nondefense Function	Discretionary	Sequestrable BA	1,052	8.2	86
		Exempt BA	2		
		Total gross BA	1,054		
		Offsets	-2		
		Net BA	1,052		
202-00-3121 Investigations					
Nondefense Function	Discretionary	Sequestrable BA	142	8.2	12
		Exempt BA	28		
		Total gross BA	170		
		Offsets	-45		
		Net BA	125		
202-00-3122 Construction					
Nondefense Function	Discretionary	Sequestrable BA	1,833	8.2	150
		Exempt BA	490		
		Total gross BA	2,323		
		Offsets	-786		
		Net BA	1,537		
202-00-3123 Operation and Maintenance					
Nondefense Function	Discretionary	Sequestrable BA	2,151	8.2	176
		Exempt BA	779		
		Total gross BA	2,930		
		Offsets	-779		
		Net BA	2,151		
202-00-3124 Expenses					
Nondefense Function	Discretionary	Sequestrable BA	185	8.2	15
		Exempt BA	28		
		Total gross BA	213		
		Offsets	-28		
		Net BA	185		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
202-00-3125 Flood Control and Coastal Emergencies					
Nondefense Function	Discretionary	Sequestrable BA	415	8.2	34
		Exempt BA	284		
		Total gross BA	699		
		Offsets	-284		
		Net BA	415		
202-00-3126 Regulatory Program					
Nondefense Function	Discretionary	Sequestrable BA	193	8.2	16
		Exempt BA	1		
		Total gross BA	194		
		Offsets	-1		
		Net BA	193		
202-00-3130 Formerly Utilized Sites Remedial Action Program					
Defense Function	Discretionary	Sequestrable BA	109	9.4	10
		Exempt BA	9		
		Total gross BA	118		
		Offsets	-9		
		Net BA	109		
202-00-3132 Office of the Assistant Secretary of the Army for Civil Works					
Defense Function	Discretionary	Sequestrable BA	5	9.4	*
		Total gross BA	5		
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		
202-00-8333 Coastal Wetlands Restoration Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	81	7.6	6
		Total gross BA	81		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
202-00-8861 Inland Waterways Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	77	8.2	6
		Total gross BA	77		
202-00-8862 Rivers and Harbors Contributed Funds					
Nondefense Function	Mandatory	Sequestrable BA	267	7.6	20
		Exempt BA	183		
		Total gross BA	450		
202-00-8863 Harbor Maintenance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	877	8.2	72
		Total gross BA	877		
202-00-9921 Permanent Appropriations					
Nondefense Function	Mandatory	Sequestrable BA	21	7.6	2
		Total gross BA	21		
202-00-4902 Revolving Fund					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Exempt BA	8,735		
		Total gross BA	8,738		
		Offsets	-8,738		
		Net BA	0		
202-00-3128 Washington Aqueduct					
Nondefense Function	Mandatory	Offsets	-1		
		Net BA	-1		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Other Defense Civil Programs					
American Battle Monuments Commission					
200-15-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	77	8.2	6
		Total gross BA	77		
200-15-8569 Contributions					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
Armed Forces Retirement Home					
200-20-8522 Armed Forces Retirement Home					
Nondefense Function	Discretionary	Sequestrable BA	61	8.2	5
		Exempt BA	22		
		Total gross BA	83		
200-20-0100 General Fund Payment, Armed Forces Retirement Home					
Nondefense Function	Discretionary	Exempt BA	15		
		Total gross BA	15		
Cemeterial Expenses					
200-25-1805 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	46	8.2	4
		Total gross BA	46		
Forest and Wildlife Conservation, Military Reservations					
200-30-5095 Wildlife Conservation					
Nondefense Function	Mandatory	Sequestrable BA	3	7.6	*
		Total gross BA	3		
Selective Service System					
200-45-0400 Salaries and Expenses					
Defense Function	Discretionary	Sequestrable BA	24	9.4	2
		Total gross BA	24		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Military Retirement					
200-05-0040 Payment to Military Retirement Fund					
Defense Function	Mandatory	Exempt BA	67,179		
		Total gross BA	67,179		
200-05-8097 Military Retirement Fund					
Nondefense Function	Mandatory	Exempt BA	54,759		
		Total gross BA	54,759		
Retiree Health Care					
200-07-0850 Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund					
Defense Function	Mandatory	Exempt BA	6,441		
		Total gross BA	6,441		
200-07-5472 Department of Defense Medicare-Eligible Retiree Health Care Fund					
Nondefense Function	Mandatory	Exempt BA	10,115		
		Total gross BA	10,115		
Educational Benefits					
200-10-8098 Education Benefits Fund					
Nondefense Function	Mandatory	Exempt BA	428		
		Total gross BA	428		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Environmental Protection Agency					
020-00-0103 State and Tribal Assistance Grants					
Nondefense Function	Discretionary	Sequestrable BA	3,568	8.2	293
		Total gross BA	3,568		
020-00-0107 Science and Technology					
Nondefense Function	Discretionary	Sequestrable BA	794	8.2	65
		Exempt BA	23		
		Total gross BA	817		
		Offsets	-23		
		Net BA	794		
020-00-0108 Environmental Programs and Management					
Nondefense Function	Discretionary	Sequestrable BA	2,679	8.2	220
		Exempt BA	44		
		Total gross BA	2,723		
		Offsets	-44		
		Net BA	2,679		
020-00-0110 Buildings and Facilities					
Nondefense Function	Discretionary	Sequestrable BA	36	8.2	3
		Total gross BA	36		
020-00-0112 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	42	8.2	3
		Exempt BA	11		
		Total gross BA	53		
		Offsets	-11		
		Net BA	42		
020-00-0250 Payment to the Hazardous Substance Superfund					
Nondefense Function	Discretionary	Exempt BA	1,049		
		Total gross BA	1,049		
020-00-5374 Pesticide Registration Fund					

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
020-00-8145 Hazardous Substance Superfund					
Nondefense Function	Discretionary	Sequestrable BA	1,449	8.2	119
		Exempt BA	10		
		Total gross BA	1,459		
		Offsets	-250		
		Net BA	1,209		
	Mandatory	Sequestrable BA	25	7.6	2
		Total gross BA	25		
020-00-8153 Leaking Underground Storage Tank Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	104	8.2	9
		Total gross BA	104		
020-00-8221 Inland Oil Spill Programs					
Nondefense Function	Discretionary	Sequestrable BA	18	8.2	1
		Exempt BA	41		
		Total gross BA	59		
		Offsets	-41		
		Net BA	18		
020-00-4565 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	249		
		Total gross BA	249		
		Offsets	-249		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Executive Office of the President					
The White House					
100-05-0209 The White House					
Nondefense Function	Discretionary	Sequestrable BA	57	8.2	5
		Exempt BA	4		
		Total gross BA	61		
		Offsets	-4		
		Net BA	57		
Executive Residence at the White House					
100-10-0109 White House Repair and Restoration					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
100-10-0210 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	1		
		Total gross BA	17		
		Offsets	-4		
		Net BA	13		
Special Assistance to the President and the Official Residence of the Vice President					
100-15-1454 Special Assistance to the President and the Official Residence of the Vice President					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Exempt BA	1		
		Total gross BA	6		
		Offsets	-1		
		Net BA	5		
Council of Economic Advisers					
100-20-1900 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Council on Environmental Quality and Office of Environmental Quality					
100-25-1453 Council on Environmental Quality and Office of Environmental Quality					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
National Security Council and Homeland Security Council					
100-35-2000 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Exempt BA	1		
		Total gross BA	14		
		Offsets	-1		
		Net BA	13		
Office of Administration					
100-50-0038 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	113	8.2	9
		Exempt BA	1		
		Total gross BA	114		
		Offsets	-1		
		Net BA	113		
Office of Management and Budget					
100-55-0300 Office of Management and Budget					
Nondefense Function	Discretionary	Sequestrable BA	89	8.2	7
		Total gross BA	89		
Office of National Drug Control Policy					
100-60-1457 Office of National Drug Control Policy					
Nondefense Function	Discretionary	Sequestrable BA	25	8.2	2
		Total gross BA	25		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of Science and Technology Policy					
100-65-2600 Office of Science and Technology Policy					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
Office of the United States Trade Representative					
100-70-0400 Office of the United States Trade Representative					
Nondefense Function	Discretionary	Sequestrable BA	51	8.2	4
		Exempt BA	1		
		Total gross BA	52		
		Offsets	-1		
		Net BA	51		
Unanticipated Needs					
100-95-0035 Partnership Fund for Program Integrity Innovation					
Nondefense Function	Discretionary	Sequestrable BA	10	8.2	1
		Total gross BA	10		
100-95-0036 Integrated, Efficient and Effective Uses of Information Technology					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
100-95-0037 Unanticipated Needs					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		

Appendix A. Preliminuary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
General Services Administration					
Real Property Activities					
023-05-5254 Disposal of Surplus Real and Related Personal Property					
Nondefense Function	Mandatory	Sequestrable BA	9	7.6	1
		Total gross BA	9		
023-05-0535 Real Property Relocation					
Nondefense Function	Discretionary	Exempt BA	2		
		Total gross BA	2		
		Offsets	-2		
		Net BA	0		
023-05-4542 Federal Buildings Fund					
Nondefense Function	Discretionary	Exempt BA	10,361		
		Total gross BA	10,361		
		Offsets	-12,032		
		Net BA	-1,671		
Supply and Technology Activities					
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration					
Nondefense Function	Mandatory	Sequestrable BA	13	7.6	1
		Total gross BA	13		
023-10-4534 Acquisition Services Fund					
Nondefense Function	Mandatory	Exempt BA	10,764		
		Total gross BA	10,764		
		Offsets	-10,764		
		Net BA	0		
General Activities					
023-30-0105 Allowances and Office Staff for Former Presidents					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Exempt BA	1		
		Total gross BA	4		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
023-30-0108 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	58	8.2	5
		Exempt BA	1		
		Total gross BA	59		
		Offsets	-1		
		Net BA	58		
023-30-0110 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	70	8.2	6
		Exempt BA	17		
		Total gross BA	87		
		Offsets	-17		
		Net BA	70		
023-30-0401 Government-wide Policy					
Nondefense Function	Discretionary	Sequestrable BA	61	8.2	5
		Exempt BA	29		
		Total gross BA	90		
		Offsets	-29		
		Net BA	61		
023-30-0600 Electronic Government (E-GOV) Fund					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
023-30-4549 Federal Citizen Services Fund					
Nondefense Function	Discretionary	Sequestrable BA	34	8.2	3
		Exempt BA	12		
		Total gross BA	46		
		Offsets	-12		
		Net BA	34		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
023-30-4540 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	479		
		Total gross BA	479		
		Offsets	-479		
		Net BA	0		
023-30-5381 Acquisition Workforce Training Fund					
Nondefense Function	Mandatory	Exempt BA	13		
		Total gross BA	13		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
International Assistance Programs					
Millennium Challenge Corporation					
184-03-2750 Millennium Challenge Corporation					
Nondefense Function	Discretionary	Sequestrable BA	898	8.2	74
		Total gross BA	898		
International Security Assistance					
184-05-1032 Peacekeeping Operations					
Nondefense Function	Discretionary	Sequestrable BA	384	8.2	31
		Total gross BA	384		
184-05-1037 Economic Support Fund					
Nondefense Function	Discretionary	Sequestrable BA	5,656	8.2	464
		Total gross BA	5,656		
184-05-1075 Nonproliferation, Antiterrorism, Demining, and Related Programs					
Nondefense Function	Discretionary	Sequestrable BA	711	8.2	58
		Total gross BA	711		
184-05-1081 International Military Education and Training					
Nondefense Function	Discretionary	Sequestrable BA	106	8.2	9
		Total gross BA	106		
184-05-1082 Foreign Military Financing Program					
Nondefense Function	Discretionary	Sequestrable BA	6,312	8.2	518
		Total gross BA	6,312		
184-05-1083 Pakistan Counterinsurgency Capability Fund					
Nondefense Function	Discretionary	Sequestrable BA	850	8.2	70
		Total gross BA	850		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
184-05-4121 Foreign Military Loan Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-174		
		Net BA	-173		
Multilateral Assistance					
184-10-0071 Strategic Climate Fund					
Nondefense Function	Discretionary	Sequestrable BA	50	8.2	4
		Total gross BA	50		
184-10-0072 Contribution to the Inter-American Development Bank					
Nondefense Function	Discretionary	Sequestrable BA	80	8.2	7
		Total gross BA	80		
184-10-0073 Contribution to the International Development Association					
Nondefense Function	Discretionary	Sequestrable BA	1,492	8.2	122
		Total gross BA	1,492		
184-10-0076 Contribution to the Asian Development Bank					
Nondefense Function	Discretionary	Sequestrable BA	207	8.2	17
		Total gross BA	207		
184-10-0077 Contribution to the International Bank for Reconstruction and Development					
Nondefense Function	Discretionary	Sequestrable BA	207	8.2	17
		Total gross BA	207		
184-10-0079 Contribution to the African Development Fund					
Nondefense Function	Discretionary	Sequestrable BA	213	8.2	17
		Total gross BA	213		
184-10-0080 Clean Technology Fund					
Nondefense Function	Discretionary	Sequestrable BA	185	8.2	15
		Total gross BA	185		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
184-10-0089 Contribution to Enterprise for the Americas Multilateral Investment Fund					
Nondefense Function	Discretionary	Sequestrable BA	25	8.2	2
		Total gross BA	25		
184-10-0091 Debt Restructuring					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
184-10-1005 International Organizations and Programs					
Nondefense Function	Discretionary	Sequestrable BA	349	8.2	29
		Total gross BA	349		
184-10-1039 Contributions to the International Fund for Agricultural Development					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
184-10-1045 International Affairs Technical Assistance Program					
Nondefense Function	Discretionary	Sequestrable BA	27	8.2	2
		Total gross BA	27		
184-10-1475 Global Food Security Fund					
Nondefense Function	Discretionary	Sequestrable BA	135	8.2	11
		Total gross BA	135		
Agency for International Development					
184-15-0300 Capital Investment Fund of the United States Agency for International Development.					
Nondefense Function	Discretionary	Sequestrable BA	130	8.2	11
		Total gross BA	130		
184-15-0306 Assistance for Europe, Eurasia and Central Asia					
Nondefense Function	Discretionary	Sequestrable BA	627	8.2	51
		Total gross BA	627		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
184-15-1000 Operating Expenses of the Agency for International Development					
Nondefense Function	Discretionary	Sequestrable BA	1,347	8.2	110
		Exempt BA	33		
		Total gross BA	1,380		
		Offsets	-33		
		Net BA	1,347		
184-15-1007 Operating Expenses, Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	51	8.2	4
		Exempt BA	4		
		Total gross BA	55		
		Offsets	-4		
		Net BA	51		
184-15-1021 Development Assistance Program					
Nondefense Function	Discretionary	Sequestrable BA	2,520	8.2	207
		Total gross BA	2,520		
184-15-1027 Transition Initiatives					
Nondefense Function	Discretionary	Sequestrable BA	57	8.2	5
		Total gross BA	57		
184-15-1035 International Disaster Assistance					
Nondefense Function	Discretionary	Sequestrable BA	975	8.2	80
		Total gross BA	975		
184-15-1264 Development Credit Authority Program Account					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
184-15-1033 HIV/AIDS Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	300		
		Total gross BA	300		
		Offsets	-300		
		Net BA	0		
184-15-4103 Economic Assistance Loans Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	10		
		Total gross BA	10		
		Offsets	-354		
		Net BA	-344		
184-15-4340 Housing and Other Credit Guaranty Programs Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
		Offsets	-12		
		Net BA	-7		
184-15-4513 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	25		
		Total gross BA	25		
		Offsets	-25		
		Net BA	0		
184-15-8342 Foreign Service National Separation Liability Trust Fund					
Nondefense Function	Mandatory	Exempt BA	4		
		Total gross BA	4		
184-15-9971 Miscellaneous Trust Funds, AID					
Nondefense Function	Mandatory	Exempt BA	50		
		Total gross BA	50		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Overseas Private Investment Corporation					
184-20-0100 Overseas Private Investment Corporation Program Account					
Nondefense Function	Discretionary	Sequestrable BA	58	8.2	5
		Total gross BA	58		
184-20-4184 Overseas Private Investment Corporation Noncredit Account					
Nondefense Function	Discretionary	Exempt BA	72		
		Total gross BA	72		
		Offsets	-228		
		Net BA	-156		
	Mandatory	Exempt BA	92		
		Total gross BA	92		
Trade and Development Agency					
184-25-1001 Trade and Development Agency					
Nondefense Function	Discretionary	Sequestrable BA	50	8.2	4
		Total gross BA	50		
Peace Corps					
184-35-0100 Peace Corps					
Nondefense Function	Discretionary	Sequestrable BA	375	8.2	31
		Exempt BA	6		
		Total gross BA	381		
		Offsets	-6		
		Net BA	375		
184-35-5395 Host Country Resident Contractors Separation Liability Fund					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
		Offsets	-2		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
184-35-9972 Peace Corps Miscellaneous Trust Fund					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
		Offsets	-2		
		Net BA	0		
Inter-American Foundation					
184-40-3100 Inter-American Foundation					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Total gross BA	29		
		Offsets	-6		
		Net BA	23		
African Development Foundation					
184-50-0700 African Development Foundation					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
184-50-8239 Gifts and Donations, African Development Foundation					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
Military Sales Program					
184-70-8242 Foreign Military Sales Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	147	7.6	11
		Exempt BA	41,853		
		Total gross BA	42,000		
184-70-4116 Special Defense Acquisition Fund					
Nondefense Function	Discretionary	Exempt BA	100		
		Total gross BA	100		
		Offsets	-100		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Aeronautics and Space Administration					
026-00-0109 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	38	8.2	3
		Exempt BA	1		
		Total gross BA	39		
		Offsets	-1		
		Net BA	38		
026-00-0115 Space Operations					
Nondefense Function	Discretionary	Sequestrable BA	4,222	8.2	346
		Total gross BA	4,222		
026-00-0120 Science					
Nondefense Function	Discretionary	Sequestrable BA	5,085	8.2	417
		Total gross BA	5,085		
026-00-0122 Cross Agency Support					
Nondefense Function	Discretionary	Sequestrable BA	2,994	8.2	246
		Exempt BA	2,300		
		Total gross BA	5,294		
		Offsets	-2,300		
		Net BA	2,994		
026-00-0124 Exploration					
Nondefense Function	Discretionary	Sequestrable BA	3,767	8.2	309
		Total gross BA	3,767		
026-00-0126 Aeronautics					
Nondefense Function	Discretionary	Sequestrable BA	569	8.2	47
		Total gross BA	569		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
026-00-0128 Education					
Nondefense Function	Discretionary	Sequestrable BA	136	8.2	11
		Total gross BA	136		
026-00-0130 Construction, Environmental Compliance, and Remediation					
Nondefense Function	Discretionary	Sequestrable BA	385	8.2	32
		Exempt BA	4		
		Total gross BA	389		
		Offsets	-4		
		Net BA	385		
026-00-0131 Space Technology					
Nondefense Function	Discretionary	Sequestrable BA	575	8.2	47
		Total gross BA	575		
026-00-8978 Science, Space, and Technology Education Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Total gross BA	1		
026-00-0112 Mission Support					
Nondefense Function	Discretionary	Exempt BA	-1		
		Total gross BA	-1		
026-00-4546 Working Capital Fund					
Nondefense Function	Discretionary	Exempt BA	403		
		Total gross BA	403		
		Offsets	-403		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Science Foundation					
422-00-0100 Research and Related Activities					
Nondefense Function	Discretionary	Sequestrable BA	5,651	8.2	463
		Exempt BA	120		
		Total gross BA	5,771		
		Offsets	-120		
		Net BA	5,651		
Defense Function	Discretionary	Sequestrable BA	68	9.4	6
		Total gross BA	68		
422-00-0106 Education and Human Resources					
Nondefense Function	Discretionary	Sequestrable BA	829	8.2	68
		Exempt BA	15		
		Total gross BA	844		
		Offsets	-15		
		Net BA	829		
	Mandatory	Sequestrable BA	100	7.6	8
		Total gross BA	100		
422-00-0180 Agency Operations and Award Management					
Nondefense Function	Discretionary	Sequestrable BA	299	8.2	25
		Exempt BA	10		
		Total gross BA	309		
		Offsets	-10		
		Net BA	299		
422-00-0300 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	14	8.2	1
		Total gross BA	14		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
422-00-0350 Office of the National Science Board					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
422-00-0551 Major Research Equipment and Facilities Construction					
Nondefense Function	Discretionary	Sequestrable BA	167	8.2	14
		Total gross BA	167		
422-00-8960 Donations					
Nondefense Function	Mandatory	Sequestrable BA	9	7.6	1
		Exempt BA	16		
		Total gross BA	25		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of Personnel Management					
027-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	98	8.2	8
		Exempt BA	115		
		Total gross BA	213		
		Offsets	-115		
		Net BA	98		
027-00-0400 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Exempt BA	21		
		Total gross BA	24		
		Offsets	-21		
		Net BA	3		
027-00-0800 Flexible Benefits Plan Reserve					
Nondefense Function	Mandatory	Sequestrable BA	30	7.6	2
		Exempt BA	4		
		Total gross BA	34		
		Offsets	-34		
		Net BA	0		
027-00-8135 Civil Service Retirement and Disability Fund					
Nondefense Function	Discretionary	Exempt BA	102		
		Total gross BA	102		
	Mandatory	Sequestrable BA	48	7.6	4
		Exempt BA	77,878		
		Total gross BA	77,926		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
027-00-8424 Employees Life Insurance Fund					
Nondefense Function	Discretionary	Exempt BA	2		
		Total gross BA	2		
	Mandatory	Sequestrable BA	2	7.6	*
		Exempt BA	4,886		
		Total gross BA	4,888		
		Offsets	-4,890		
		Net BA	-2		
027-00-9981 Employees and Retired Employees Health Benefits Funds					
Nondefense Function	Discretionary	Exempt BA	31		
		Total gross BA	31		
	Mandatory	Sequestrable BA	17	7.6	1
		Exempt BA	47,375		
		Total gross BA	47,392		
		Offsets	-47,423		
		Net BA	-31		
027-00-0200 Payment to Civil Service Retirement and Disability Fund					
Nondefense Function	Mandatory	Exempt BA	31,876		
		Total gross BA	31,876		
027-00-0206 Government Payment for Annuitants, Employees Health Benefits					
Nondefense Function	Mandatory	Exempt BA	11,027		
		Total gross BA	11,027		
027-00-0500 Government Payment for Annuitants, Employee Life Insurance					
Nondefense Function	Mandatory	Exempt BA	45		
		Total gross BA	45		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
027-00-4571 Revolving Fund					
Nondefense Function	Mandatory	Exempt BA	1,848		
		Total gross BA	1,848		
		Offsets	-1,848		
		Net BA	0		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Small Business Administration					
028-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	417	8.2	34
		Exempt BA	327		
		Total gross BA	744		
		Offsets	-327		
		Net BA	417		
028-00-0200 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	16	8.2	1
		Exempt BA	1		
		Total gross BA	17		
		Offsets	-1		
		Net BA	16		
028-00-0300 Office of Advocacy					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
028-00-1152 Disaster Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	116	8.2	10
		Total gross BA	116		
028-00-1154 Business Loans Program Account					
Nondefense Function	Discretionary	Sequestrable BA	359	8.2	29
		Total gross BA	359		
028-00-4153 Disaster Loan Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-4		
		Net BA	-3		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
028-00-4154 Business Loan Fund Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
		Offsets	-4		
		Net BA	-2		
028-00-4156 Surety Bond Guarantees Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	9		
		Total gross BA	9		
		Offsets	-9		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Social Security Administration					
016-00-0400 Office of the Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	29	8.2	2
		Exempt BA	74		
		Total gross BA	103		
		Offsets	-74		
		Net BA	29		
016-00-8006 Federal Old-age and Survivors Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	2,727	8.2	224
		Total gross BA	2,727		
	Mandatory	Exempt BA	680,470		
		Total gross BA	680,470		
016-00-8007 Federal Disability Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	2,937	8.2	241
		Total gross BA	2,937		
	Mandatory	Exempt BA	144,089		
		Total gross BA	144,089		
016-00-0401 Special Benefits for Certain World War II Veterans					
Nondefense Function	Discretionary	Exempt BA	1		
		Total gross BA	1		
	Mandatory	Exempt BA	8		
		Total gross BA	8		
		Offsets	-2		
		Net BA	6		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
016-00-0404 Payments to Social Security Trust Funds					
Nondefense Function	Mandatory	Exempt BA	32,546		
		Total gross BA	32,546		
016-00-0406 Supplemental Security Income Program					
Nondefense Function	Discretionary	Exempt BA	3,612		
		Total gross BA	3,612		
	Mandatory	Exempt BA	58,074		
		Total gross BA	58,074		
		Offsets	-3,645		
		Net BA	54,429		
016-00-5419 State Supplemental Fees					
Nondefense Function	Discretionary	Exempt BA	161		
		Total gross BA	161		
016-00-8704 Limitation on Administrative Expenses					
Nondefense Function	Discretionary	Exempt BA	11,453		
		Total gross BA	11,453		
		Offsets	-11,453		
		Net BA	0		
	Mandatory	Exempt BA	66		
		Total gross BA	66		
		Offsets	-66		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Access Board					
Architectural and Transportation Barriers Compliance Board					
310-00-3200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
Administrative Conference of the United States					
302-00-1700 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
Advisory Council on Historic Preservation					
306-00-2300 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	6	8.2	*
		Exempt BA	1		
		Total gross BA	7		
		Offsets	-1		
		Net BA	6		
Affordable Housing Program					
530-00-5528 Affordable Housing Program					
Nondefense Function	Mandatory	Sequestrable BA	198	7.6	15
		Total gross BA	198		
Appalachian Regional Commission					
309-00-0200 Appalachian Regional Commission					
Nondefense Function	Discretionary	Sequestrable BA	64	8.2	5
		Exempt BA	4		
		Total gross BA	68		
309-00-9971 Miscellaneous Trust Funds					
Nondefense Function	Mandatory	Sequestrable BA	8	7.6	1
		Total gross BA	8		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Barry Goldwater Scholarship and Excellence in Education Foundation					
313-00-8281 Barry Goldwater Scholarship and Excellence in Education Foundation					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
Broadcasting Board of Governors					
514-00-0204 Broadcasting Capital Improvements					
Nondefense Function	Discretionary	Sequestrable BA	7	8.2	1
		Total gross BA	7		
514-00-0206 International Broadcasting Operations					
Nondefense Function	Discretionary	Sequestrable BA	744	8.2	61
		Total gross BA	744		
Bureau of Consumer Financial Protection					
581-00-5577 Bureau of Consumer Financial Protection Fund					
Nondefense Function	Mandatory	Sequestrable BA	448	7.6	34
		Total gross BA	448		
Central Intelligence Agency					
316-00-3400 Central Intelligence Agency Retirement and Disability System Fund					
Defense Function	Mandatory	Exempt BA	514		
		Total gross BA	514		
Chemical Safety and Hazard Investigation Board					
510-00-3850 Chemical Safety and Hazard Investigation Board					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		
Christopher Columbus Fellowship Foundation					
465-00-0100 Payment to the Christopher Columbus Fellowship Foundation					
Nondefense Function	Discretionary	Sequestrable BA	0	8.2	*

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Commission of Fine Arts					
323-00-2600 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
323-00-2602 National Capital Arts and Cultural Affairs					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
Commission on Civil Rights					
326-00-1900 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
Committee for Purchase from People Who Are Blind or Severely Disabled					
Committee for Purchase from People who are Blind or Severely Disabled, activities					
338-00-2000 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
Commodity Futures Trading Commission					
339-00-1400 Commodity Futures Trading Commission					
Nondefense Function	Discretionary	Sequestrable BA	205	8.2	17
		Total gross BA	205		
339-00-4334 Customer Protection Fund					
Nondefense Function	Mandatory	Sequestrable BA	13	7.6	1
		Total gross BA	13		
		Offsets	-13		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Consumer Product Safety Commission					
343-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	115	8.2	9
		Exempt BA	4		
		Total gross BA	119		
		Offsets	-4		
		Net BA	115		
Corporation for National and Community Service					
485-00-2721 Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
485-00-2722 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	83	8.2	7
		Total gross BA	83		
485-00-2728 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	962	8.2	79
		Exempt BA	2		
		Total gross BA	964		
		Offsets	-2		
		Net BA	962		
485-00-2723 VISTA Advance Payments Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	10		
		Total gross BA	10		
		Offsets	-10		
		Net BA	0		
485-00-9972 Gifts and Contributions					
Nondefense Function	Discretionary	Exempt BA	212		
		Total gross BA	212		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Corporation for Public Broadcasting					
344-00-0151 Corporation for Public Broadcasting					
Nondefense Function	Discretionary	Sequestrable BA	445	8.2	36
		Total gross BA	445		
Corporation for Travel Promotion					
580-00-5585 Travel Promotion Fund					
Nondefense Function	Mandatory	Sequestrable BA	100	7.6	8
		Total gross BA	100		
Council of the Inspectors General on Integrity and Efficiency					
542-00-4592 Inspectors General Council Fund					
Nondefense Function	Mandatory	Exempt BA	7		
		Total gross BA	7		
		Offsets	-7		
		Net BA	0		
Court Services and Offender Supervision Agency for the District of Columbia					
511-00-1733 Public Defender Service for the District of Columbia					
Nondefense Function	Discretionary	Sequestrable BA	37	8.2	3
		Total gross BA	37		
511-00-1734 Federal Payment to Court Services and Offender Supervision Agency for the District of Columbia					
Nondefense Function	Discretionary	Sequestrable BA	213	8.2	17
		Total gross BA	213		
Defense Nuclear Facilities Safety Board					
347-00-3900 Salaries and Expenses					
Defense Function	Discretionary	Sequestrable BA	30	9.4	3
		Total gross BA	30		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Delta Regional Authority					
517-00-0750 Delta Regional Authority					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
Denali Commission					
513-00-1200 Denali Commission					
Nondefense Function	Discretionary	Sequestrable BA	17	8.2	1
		Exempt BA	30		
		Total gross BA	47		
		Offsets	-30		
		Net BA	17		
513-00-8056 Denali Commission Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		
District of Columbia					
District of Columbia Courts					
349-10-1712 Federal Payment to the District of Columbia Courts					
Nondefense Function	Discretionary	Sequestrable BA	234	8.2	19
		Total gross BA	234		
		Offsets	-1		
		Net BA	233		
349-10-1736 Defender Services in District of Columbia Courts					
Nondefense Function	Discretionary	Sequestrable BA	55	8.2	5
		Total gross BA	55		
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Exempt BA	10		
		Total gross BA	11		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
349-10-1713 Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund					
Nondefense Function	Mandatory	Exempt BA	9		
		Total gross BA	9		
District of Columbia General and Special Payments					
349-30-1707 Federal Support for Economic Development and Management Reforms in the District					
Nondefense Function	Discretionary	Sequestrable BA	23	8.2	2
		Total gross BA	23		
349-30-1736 Federal Payment for Resident Tuition Support					
Nondefense Function	Discretionary	Sequestrable BA	30	8.2	2
		Total gross BA	30		
349-30-1771 Federal Payment for Emergency Planning and Security Cost in the District of Columbia					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
349-30-1817 Federal Payment for School Improvement					
Nondefense Function	Discretionary	Sequestrable BA	60	8.2	5
		Total gross BA	60		
349-30-5511 District of Columbia Federal Pension Fund					
Nondefense Function	Mandatory	Sequestrable BA	17	7.6	1
		Exempt BA	546		
		Total gross BA	563		
349-30-1714 Federal Payment to the District of Columbia Pension Fund					
Nondefense Function	Mandatory	Exempt BA	469		
		Total gross BA	469		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
349-30-4446 Federal Payment for Water and Sewer Services					
Nondefense Function	Mandatory	Exempt BA	56		
		Total gross BA	56		
		Offsets	-56		
		Net BA	0		
Election Assistance Commission					
525-00-1650 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
Electric Reliability Organization					
531-00-5522 Electric Reliability Organization					
Nondefense Function	Mandatory	Sequestrable BA	100	7.6	8
		Total gross BA	100		
Equal Employment Opportunity Commission					
350-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	360	8.2	30
		Total gross BA	360		
350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund					
Nondefense Function	Mandatory	Exempt BA	4		
		Total gross BA	4		
		Offsets	-4		
		Net BA	0		
Export-Import Bank of the United States					
351-00-0105 Inspector General of the Export-Import Bank					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
351-00-0100 Export-Import Bank Loans Program Account					
Nondefense Function	Discretionary	Exempt BA	-202		
		Total gross BA	-202		
		Offsets	-198		
		Net BA	-400		
351-00-4027 Export-Import Bank of the United States Liquidating Account					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
		Offsets	-15		
		Net BA	-14		
Farm Credit Administration					
352-00-4131 Limitation on Administrative Expenses					
Nondefense Function	Mandatory	Exempt BA	64		
		Total gross BA	64		
		Offsets	-64		
		Net BA	0		
Farm Credit System Insurance Corporation					
355-00-4171 Farm Credit System Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	157		
		Total gross BA	157		
		Offsets	-157		
		Net BA	0		
Federal Communications Commission					
356-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	340	8.2	28
		Exempt BA	91		
		Total gross BA	431		
		Offsets	-431		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
356-00-0300 Spectrum Auction Program Account					
Nondefense Function	Mandatory	Sequestrable BA	4	7.6	*
		Total gross BA	4		
356-00-5183 Universal Service Fund					
Nondefense Function	Mandatory	Exempt BA	9,704		
		Total gross BA	9,704		
Federal Deposit Insurance Corporation					
Orderly Liquidation					
357-35-5586 Orderly Liquidation Fund					
Nondefense Function	Mandatory	Sequestrable BA	1,515	7.6	115
		Total gross BA	1,515		
Deposit Insurance					
357-20-4457 Senior Unsecured Debt Guarantee					
Nondefense Function	Mandatory	Exempt BA	209		
		Total gross BA	209		
		Offsets	-209		
		Net BA	0		
357-20-4596 Deposit Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	70,218		
		Total gross BA	70,218		
		Offsets	-70,263		
		Net BA	-45		
FSLIC Resolution					
357-30-4065 FSLIC Resolution Fund					
Nondefense Function	Mandatory	Exempt BA	38		
		Total gross BA	38		
		Offsets	-39		
		Net BA	-1		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
FDIC_Office of Inspector General					
357-40-4595 Office of Inspector General					
Nondefense Function	Discretionary	Exempt BA	45		
		Total gross BA	45		
Federal Drug Control Programs					
154-00-1070 High-intensity Drug Trafficking Areas Program					
Nondefense Function	Discretionary	Sequestrable BA	239	8.2	20
		Total gross BA	239		
154-00-1460 Other Federal Drug Control Programs					
Nondefense Function	Discretionary	Sequestrable BA	100	8.2	8
		Total gross BA	100		
Federal Election Commission					
360-00-1600 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	66	8.2	5
		Total gross BA	66		
Federal Financial Institutions Examination Council					
Federal Financial Institutions Examination Council Appraisal Subcommittee					
362-20-5026 Registry Fees					
Nondefense Function	Mandatory	Sequestrable BA	2	7.6	*
		Total gross BA	2		
Federal Financial Institutions Examination Council					
362-10-5547 Federal Financial Institutions Examination Council Activities					
Nondefense Function	Mandatory	Exempt BA	15		
		Total gross BA	15		
		Offsets	-15		
		Net BA	0		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Federal Housing Finance Agency					
537-00-5532 Federal Housing Finance Agency, Administrative Expenses					
Nondefense Function	Mandatory	Exempt BA	240		
		Total gross BA	240		
Federal Labor Relations Authority					
365-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	25	8.2	2
		Total gross BA	25		
Federal Maritime Commission					
366-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	24	8.2	2
		Total gross BA	24		
Federal Mediation and Conciliation Service					
367-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	47	8.2	4
		Exempt BA	1		
		Total gross BA	48		
		Offsets	-2		
		Net BA	46		
Federal Mine Safety and Health Review Commission					
368-00-2800 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	18	8.2	1
		Total gross BA	18		
Federal Retirement Thrift Investment Board					
369-00-5290 Program Expenses					
Nondefense Function	Mandatory	Exempt BA	146		
		Total gross BA	146		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Federal Trade Commission					
370-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	312	8.2	26
		Exempt BA	1		
		Total gross BA	313		
		Offsets	-130		
		Net BA	183		
Harry S Truman Scholarship Foundation					
372-00-0950 Payment to the Harry S. Truman Scholarship Memorial Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
372-00-8296 Harry S Truman Memorial Scholarship Trust Fund					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		
Independent Payment Advisory Board					
578-00-3746 Independent Payment Advisory Board					
Nondefense Function	Mandatory	Exempt BA	5		
		Total gross BA	5		
		Offsets	-15		
		Net BA	-10		
Institute of American Indian and Alaska Native Culture and Arts Development					
373-00-2900 Payment to the Institute					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
Institute of Museum and Library Services					
474-00-0300 Office of Museum and Library Services: Grants and Administration					
Nondefense Function	Discretionary	Sequestrable BA	232	8.2	19
		Total gross BA	232		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Intelligence Community Management Account					
467-00-0401 Intelligence Community Management Account					
Defense Function	Discretionary	Sequestrable BA	548	9.4	52
		Exempt BA	10		
		Total gross BA	558		
		Offsets	-10		
		Net BA	548		
International Trade Commission					
378-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	80	8.2	7
		Total gross BA	80		
James Madison Memorial Fellowship Foundation					
381-00-8282 James Madison Memorial Fellowship Trust Fund					
Nondefense Function	Mandatory	Exempt BA	2		
		Total gross BA	2		
Japan-United States Friendship Commission					
382-00-8025 Japan-United States Friendship Trust Fund					
Nondefense Function	Mandatory	Exempt BA	3		
		Total gross BA	3		
Legal Services Corporation					
385-00-0501 Payment to Legal Services Corporation					
Nondefense Function	Discretionary	Sequestrable BA	348	8.2	29
		Total gross BA	348		
Marine Mammal Commission					
387-00-2200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Merit Systems Protection Board					
389-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	40	8.2	3
		Exempt BA	2		
		Total gross BA	42		
		Offsets	-2		
		Net BA	40		
Morris K. Udall and Stewart L. Udall Foundation					
487-00-0900 Federal Payment to Morris K. Udall and Stewart L. Udall Foundation Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	2	8.2	*
		Total gross BA	2		
487-00-5415 Environmental Dispute Resolution Fund					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
	Mandatory	Exempt BA	3		
		Total gross BA	3		
National Archives and Records Administration					
393-00-0300 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	373	8.2	31
		Exempt BA	2		
		Total gross BA	375		
		Offsets	-19		
		Net BA	356		
393-00-0301 National Historical Publications and Records Commission					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
393-00-0302 Repairs and Restoration					
Nondefense Function	Discretionary	Sequestrable BA	9	8.2	1
		Total gross BA	9		
393-00-0305 Office of the Inspector General - National Archives and Records Adminsitration					
Nondefense Function	Discretionary	Sequestrable BA	4	8.2	*
		Total gross BA	4		
393-00-8436 National Archives Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	1	7.6	*
		Exempt BA	16		
		Total gross BA	17		
		Offsets	-17		
		Net BA	0		
393-00-4578 Records Center Revolving Fund					
Nondefense Function	Discretionary	Exempt BA	194		
		Total gross BA	194		
		Offsets	-194		
		Net BA	0		
393-00-8127 National Archives Gift Fund					
Nondefense Function	Mandatory	Exempt BA	10		
		Total gross BA	10		
National Capital Planning Commission					
394-00-2500 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		
National Council on Disability					
413-00-3500 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Credit Union Administration					
415-00-4472 Community Development Credit Union Revolving Loan Fund					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
	Mandatory	Exempt BA	3		
		Total gross BA	3		
		Offsets	-3		
		Net BA	0		
415-00-4056 Operating Fund					
Nondefense Function	Mandatory	Exempt BA	242		
		Total gross BA	242		
		Offsets	-242		
		Net BA	0		
415-00-4468 Credit Union Share Insurance Fund					
Nondefense Function	Mandatory	Exempt BA	703		
		Total gross BA	703		
		Offsets	-703		
		Net BA	0		
415-00-4470 Central Liquidity Facility					
Nondefense Function	Mandatory	Exempt BA	111		
		Total gross BA	111		
		Offsets	-111		
		Net BA	0		
415-00-4477 Temporary Corporate Credit Union Stabilization Fund					
Nondefense Function	Mandatory	Exempt BA	130		
		Total gross BA	130		
		Offsets	-830		
		Net BA	-700		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Endowment for the Arts					
417-00-0100 National Endowment for the Arts: Grants and Administration					
Nondefense Function	Discretionary	Sequestrable BA	146	8.2	12
		Exempt BA	2		
		Total gross BA	148		
		Offsets	-2		
		Net BA	146		
417-00-8040 Gifts and Donations, National Endowment for the Arts					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
National Endowment for the Humanities					
418-00-0200 National Endowment for the Humanities: Grants and Administration					
Nondefense Function	Discretionary	Sequestrable BA	146	8.2	12
		Exempt BA	2		
		Total gross BA	148		
		Offsets	-2		
		Net BA	146		
418-00-8050 Gifts and Donations, National Endowment for the Humanities					
Nondefense Function	Mandatory	Exempt BA	1		
		Total gross BA	1		
National Labor Relations Board					
420-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	278	8.2	23
		Total gross BA	278		
National Mediation Board					
421-00-2400 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	13	8.2	1
		Total gross BA	13		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
National Railroad Passenger Corporation Office of Inspector General					
575-00-2996 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	21	8.2	2
		Total gross BA	21		
National Transportation Safety Board					
424-00-0310 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	102	8.2	8
		Exempt BA	2		
		Total gross BA	104		
		Offsets	-2		
		Net BA	102		
Neighborhood Reinvestment Corporation					
428-00-1300 Payment to Neighborhood Reinvestment Corporation					
Nondefense Function	Discretionary	Sequestrable BA	215	8.2	18
		Total gross BA	215		
Northern Border Regional Commission					
573-00-3742 Northern Border Regional Commission					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
Nuclear Regulatory Commission					
429-00-0200 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,033	8.2	85
		Exempt BA	5		
		Total gross BA	1,038		
		Offsets	-11		
		Net BA	1,027		

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(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
429-00-0300 Office of Inspector General					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		
Nuclear Waste Technical Review Board					
431-00-0500 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
Occupational Safety and Health Review Commission					
432-00-2100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	12	8.2	1
		Total gross BA	12		
Office of Government Ethics					
434-00-1100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
		Offsets	-1		
		Net BA	14		
Office of Navajo and Hopi Indian Relocation					
435-00-1100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	8	8.2	1
		Total gross BA	8		
Office of Special Counsel					
436-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	19	8.2	2
		Total gross BA	19		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Office of the Federal Coordinator for Alaska Natural Gas Transportation Projects					
534-00-2850 Office of the Federal Coordinator for Alaska Natural Gas Transportation					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
	Mandatory	Exempt BA	2		
		Total gross BA	2		
Other Commissions and Boards					
505-00-9911 Other Commissions and Boards					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
Patient-Centered Outcomes Research Trust Fund					
579-00-8299 Patient-Centered Outcomes Research Trust Fund					
Nondefense Function	Mandatory	Sequestrable BA	390	7.6	30
		Total gross BA	390		
579-00-1299 Payment to the Patient-Centered Outcomes Research Trust Fund					
Nondefense Function	Mandatory	Exempt BA	150		
		Total gross BA	150		
Postal Service					
440-00-1001 Payment to Postal Service Fund					
Nondefense Function	Discretionary	Sequestrable BA	78	8.2	6
		Total gross BA	78		
440-00-0100 Office of Inspector General of the United States Postal Service					
Nondefense Function	Discretionary	Exempt BA	242		
		Total gross BA	242		
		Offsets	-1		
		Net BA	241		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
440-00-0200 Postal Regulatory Commission					
Nondefense Function	Discretionary	Exempt BA	14		
		Total gross BA	14		
440-00-4020 Postal Service Fund					
Nondefense Function	Mandatory	Exempt BA	62,620		
		Total gross BA	62,620		
		Offsets	-62,875		
		Net BA	-255		
Presidio Trust					
512-00-4331 Presidio Trust					
Nondefense Function	Discretionary	Sequestrable BA	94	8.2	8
		Exempt BA	6		
		Total gross BA	100		
		Offsets	-88		
		Net BA	12		
Public Company Accounting Oversight Board					
526-00-5376 Public Company Accounting Oversight Board					
Nondefense Function	Discretionary	Sequestrable BA	1	8.2	*
		Total gross BA	1		
	Mandatory	Sequestrable BA	236	7.6	18
		Total gross BA	236		
Railroad Retirement Board					
446-00-8010 Railroad Social Security Equivalent Benefit Account					
Nondefense Function	Discretionary	Sequestrable BA	32	8.2	3
		Total gross BA	32		
	Mandatory	Exempt BA	6,863		
		Total gross BA	6,863		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
446-00-8051 Railroad Unemployment Insurance Trust Fund					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
	Mandatory	Sequestrable BA	119	7.6	9
		Total gross BA	119		
		Offsets	-20		
		Net BA	99		
446-00-0111 Dual Benefits Payments Account					
Nondefense Function	Discretionary	Exempt BA	45		
		Total gross BA	45		
	Mandatory	Exempt BA	3		
		Total gross BA	3		
446-00-0113 Federal Payments to the Railroad Retirement Accounts					
Nondefense Function	Mandatory	Exempt BA	544		
		Total gross BA	544		
446-00-8011 Rail Industry Pension Fund					
Nondefense Function	Discretionary	Exempt BA	70		
		Total gross BA	70		
	Mandatory	Exempt BA	4,963		
		Total gross BA	4,963		
446-00-8018 Limitation on the Office of Inspector General					
Nondefense Function	Discretionary	Exempt BA	10		
		Total gross BA	10		
		Offsets	-10		
		Net BA	0		

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Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
446-00-8118 National Railroad Retirement Investment Trust					
Nondefense Function	Mandatory	Exempt BA	2,061		
		Total gross BA	2,061		
446-00-8237 Limitation on Administration					
Nondefense Function	Discretionary	Exempt BA	123		
		Total gross BA	123		
		Offsets	-123		
		Net BA	0		
Recovery Accountability and Transparency Board					
Recovery Act Accountability and Transparency Board					
539-00-3725 Recovery Act Accountability and Transparency Board, Recovery Act					
Nondefense Function	Discretionary	Sequestrable BA	28	8.2	2
		Total gross BA	28		
Securities and Exchange Commission					
449-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	1,321	8.2	108
		Exempt BA	1		
		Total gross BA	1,322		
		Offsets	-1,322		
		Net BA	0		
449-00-5566 Securities and Exchange Commission Reserve Fund					
Nondefense Function	Mandatory	Sequestrable BA	25	7.6	2
		Total gross BA	25		
449-00-5567 Investor Protection Fund					
Nondefense Function	Mandatory	Sequestrable BA	90	7.6	7
		Total gross BA	90		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
Securities Investor Protection Corporation					
576-00-5600 Securities Investor Protection Corporation					
Nondefense Function	Mandatory	Sequestrable BA	299	7.6	23
		Total gross BA	299		
Smithsonian Institution					
452-00-0100 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	636	8.2	52
		Exempt BA	4		
		Total gross BA	640		
		Offsets	-4		
		Net BA	636		
452-00-0103 Facilities Capital					
Nondefense Function	Discretionary	Sequestrable BA	175	8.2	14
		Total gross BA	175		
452-00-0200 Salaries and Expenses, National Gallery of Art					
Nondefense Function	Discretionary	Sequestrable BA	114	8.2	9
		Total gross BA	114		
452-00-0201 Repair, Restoration, and Renovation of Buildings, National Gallery of Art					
Nondefense Function	Discretionary	Sequestrable BA	15	8.2	1
		Total gross BA	15		
452-00-0302 Operations and Maintenance, JFK Center for the Performing Arts					
Nondefense Function	Discretionary	Sequestrable BA	23	8.2	2
		Total gross BA	23		
452-00-0303 Capital Repair and Restoration, JFK Center for the Performing Arts					
Nondefense Function	Discretionary	Sequestrable BA	14	8.2	1
		Total gross BA	14		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
452-00-0400 Salaries and Expenses, Woodrow Wilson International Center for Scholars					
Nondefense Function	Discretionary	Sequestrable BA	11	8.2	1
		Total gross BA	11		
Standard Setting Body					
527-00-5377 Payment to Standard Setting Body					
Nondefense Function	Mandatory	Sequestrable BA	40	7.6	3
		Total gross BA	40		
State Justice Institute					
453-00-0052 State Justice Institute: Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	5	8.2	*
		Total gross BA	5		
Tennessee Valley Authority					
455-00-4110 Tennessee Valley Authority Fund					
Nondefense Function	Mandatory	Sequestrable BA	455	7.6	35
		Exempt BA	37,166		
		Total gross BA	37,621		
		Offsets	-36,691		
		Net BA	930		
United Mine Workers of America Benefit Funds					
476-00-8260 United Mine Workers of America 1992 Benefit Plan					
Nondefense Function	Mandatory	Exempt BA	68		
		Total gross BA	68		
476-00-8295 United Mine Workers of America Combined Benefit Fund					
Nondefense Function	Mandatory	Exempt BA	134		
		Total gross BA	134		
476-00-8535 United Mine Workers of America 1993 Benefit Plan					
Nondefense Function	Mandatory	Exempt BA	61		
		Total gross BA	61		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
United States Court of Appeals for Veterans Claims					
345-00-0300 Salaries and Expenses					
Nondefense Function	Discretionary	Sequestrable BA	31	8.2	3
		Total gross BA	31		
345-00-8290 Court of Appeals for Veterans Claims Retirement Fund					
Nondefense Function	Mandatory	Exempt BA	4		
		Total gross BA	4		
United States Enrichment Corporation Fund					
486-00-4054 United States Enrichment Corporation Fund					
Nondefense Function	Mandatory	Offsets	-4		
		Net BA	-4		
United States Holocaust Memorial Museum					
456-00-3300 Holocaust Memorial Museum					
Nondefense Function	Discretionary	Sequestrable BA	51	8.2	4
		Exempt BA	15		
		Total gross BA	66		
		Offsets	-15		
		Net BA	51		
United States Institute of Peace					
458-00-1300 Operating Expenses					
Nondefense Function	Discretionary	Sequestrable BA	39	8.2	3
		Exempt BA	4		
		Total gross BA	43		
		Offsets	-4		
		Net BA	39		

Appendix A. Preliminary Estimates of Sequestrable and Exempt Budgetary Resources and Reduction in Sequestrable Budgetary Resources by OMB Account - FY 2013

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)
(amounts in millions)

Agency / Bureau / Account / Function	BEA	BA Type	BA Amount	Sequester Percentage	Sequester Amount
United States Interagency Council on Homelessness					
376-00-1300 United States Interagency Council on the Homelessness					
Nondefense Function	Discretionary	Sequestrable BA	3	8.2	*
		Total gross BA	3		
Vietnam Education Foundation					
519-00-5365 Vietnam Debt Repayment Fund					
Nondefense Function	Mandatory	Sequestrable BA	5	7.6	*
		Total gross BA	5		

1. The sequester amounts that round to less than one million are designated with an asterisk (*).

2. "Offsets" includes offsetting collections which are recorded as negative BA within expenditure accounts, change in uncollected payments, and offsetting collections credited to expired accounts.

3. Applicable exemptions and special rules are based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended.

4. Mandatory Federal administrative expenses of otherwise exempt accounts are sequestrable pursuant to section 251A(8) and section 256(h) of BBEDCA. To the extent possible, but not uniformly, they are included in the sequestrable BA by account, but are not separately identified as Federal administrative expenses.

5. Pursuant to section 255(f) of BBEDCA, the President notified Congress of his decision to exempt all military personnel accounts from sequester for FY 2013. See the July 31, 2012 letter to Congress, available at: http://www.whitehouse.gov/sites/default/files/omb/legislative/letters/military-personnel-letter-biden.pdf.

6. Unobligated balances of budget authority carried over from prior fiscal years in defense function accounts are sequestrable. These balances are included in the sequestrable BA by account, but are not separately identified in this listing.

7. For intragovernmental payments, sequestration is applied to the paying account. The funds are generally exempt in the receiving account in accordance with section 255(g)(1)(A) of BBEDCA so that the same dollars are not sequestered twice.

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Legislative Branch	
Architect of the Capitol	
001-15-0100-801 General Administration	
1160 - Appropriation, discretionary	Sequestrable
001-15-0105-801 Capitol Building	
1160 - Appropriation, discretionary	Sequestrable
001-15-0108-801 Capitol Grounds	
1160 - Appropriation, discretionary	Sequestrable
001-15-0123-801 Senate Office Buildings	
1160 - Appropriation, discretionary	Sequestrable
001-15-0127-801 House Office Buildings	
1160 - Appropriation, discretionary	Sequestrable
001-15-0133-801 Capitol Power Plant	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
001-15-0155-801 Library Buildings and Grounds	
1160 - Appropriation, discretionary	Sequestrable
001-15-0161-801 Capitol Visitor Center	
1160 - Appropriation, discretionary	Sequestrable
001-15-0171-801 Capitol Police Buildings and Grounds	
1160 - Appropriation, discretionary	Sequestrable
001-15-1833-801 House Historic Buildings Revitalization Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
001-15-4296-801 Capitol Visitor Center Revolving Fund	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
001-15-4518-801 Judiciary Office Building Development and Operations Fund	
1440 - Borrowing authority, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Botanic Garden	
001-18-0200-801 Botanic Garden	
1160 - Appropriation, discretionary	Sequestrable
Capitol Police	
001-13-0476-801 General Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-13-0477-801 Salaries	
1160 - Appropriation, discretionary	Sequestrable
Congressional Budget Office	
001-14-0100-801 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Government Accountability Office	
001-35-0107-801 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Government Printing Office	
001-30-0201-808 Office of Superintendent of Documents: Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-30-0203-801 Congressional Printing and Binding	
1160 - Appropriation, discretionary	Sequestrable
001-30-4505-808 Government Printing Office Revolving Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
House of Representatives	
001-10-0200-801 Compensation of Members and Related Administrative Expenses	
1260 - Appropriation, mandatory	Exempt
001-10-0400-801 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-10-0488-801 Congressional Use of Foreign Currency, House of Representatives	
1260 - Appropriation, mandatory	Sequestrable
Joint Items	
001-11-0181-801 Joint Economic Committee	
1160 - Appropriation, discretionary	Sequestrable
001-11-0186-801 Joint Congressional Committee on Inaugural Ceremonies of 2013	
1160 - Appropriation, discretionary	Sequestrable
001-11-0190-801 Office of Congressional Accessibility Services	
1160 - Appropriation, discretionary	Sequestrable
001-11-0425-801 Office of the Attending Physician	
1160 - Appropriation, discretionary	Sequestrable
001-11-0460-801 Joint Committee on Taxation	
1160 - Appropriation, discretionary	Sequestrable
Legislative Branch Boards and Commissions	
001-45-0145-154 Payment to Open World Leadership Center Trust Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
001-45-1550-571 Medicare Payment Advisory Commission	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
001-45-1801-551 Medicaid and CHIP Payment and Access Commission	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
001-45-2973-808 United States-China Economic and Security Review Commission	
1160 - Appropriation, discretionary	Sequestrable
001-45-2975-801 Commission on International Religious Freedom	
1160 - Appropriation, discretionary	Sequestrable
001-45-2990-808 Capital Construction, Dwight D. Eisenhower Memorial Commission	
1160 - Appropriation, discretionary	Sequestrable
001-45-8148-154 Open World Leadership Center Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations, intragovernmental
001-45-8275-801 John C. Stennis Center for Public Service Training and Development Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
001-45-8300-801 U.S. Capitol Preservation Commission	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations, intragovernmental
001-45-9911-801 Other Legislative Branch Boards and Commissions	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
001-45-9911-808 Other Legislative Branch Boards and Commissions	
1160 - Appropriation, discretionary	Sequestrable
Library of Congress	
001-25-0101-503 Salaries and Expenses, Library of Congress	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
001-25-0102-376 Copyright Office: Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
001-25-0127-801 Congressional Research Service: Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-25-0141-503 Books for the Blind and Physically Handicapped: Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-25-4325-503 Cooperative Acquisitions Program Revolving Fund	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
001-25-4346-503 Gift Shop, Decimal Classification, Photo Duplication, and Related Services	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
001-25-4543-503 Fedlink Program and Federal Research Program	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
001-25-5175-376 Payments to Copyright Owners	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
001-25-9971-503 Gift and Trust Fund Accounts	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Office of Compliance	
001-12-1600-801 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Senate	
001-05-0100-801 Compensation of Members, Senate	
1260 - Appropriation, mandatory	Exempt
001-05-0110-801 Salaries, Officers and Employees	
1160 - Appropriation, discretionary	Sequestrable
001-05-0123-801 Miscellaneous Items	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
001-05-0126-801 Secretary of the Senate	
1160 - Appropriation, discretionary	Sequestrable
001-05-0127-801 Sergeant at Arms and Doorkeeper of the Senate	
1160 - Appropriation, discretionary	Sequestrable
001-05-0128-801 Inquiries and Investigations	
1160 - Appropriation, discretionary	Sequestrable
001-05-0130-801 Senators' Official Personnel and Office Expense Account	
1160 - Appropriation, discretionary	Sequestrable
001-05-0185-801 Office of the Legislative Counsel of the Senate	
1160 - Appropriation, discretionary	Sequestrable
001-05-0188-801 Congressional Use of Foreign Currency, Senate	
1260 - Appropriation, mandatory	Sequestrable
001-05-9911-801 Senate Items	
1160 - Appropriation, discretionary	Sequestrable
001-05-9932-801 Senate Revolving Funds	
1850 - Spending authority, interest on univested funds, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
United States Tax Court	
001-40-0100-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
001-40-8115-602 Tax Court Judges Survivors Annuity Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Judicial Branch	
Administrative Office of the United States Courts	
002-26-0927-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Courts of Appeals, District Courts, and other Judicial Services	
002-25-0920-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- Article III Judges portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
002-25-0923-752 Defender Services	
1160 - Appropriation, discretionary	Sequestrable
002-25-0925-752 Fees of Jurors and Commissioners	
1160 - Appropriation, discretionary	Sequestrable
002-25-0930-752 Court Security	
1160 - Appropriation, discretionary	Sequestrable
002-25-5100-752 Judiciary Filing Fees	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
002-25-5101-752 Registry Administration	
1260 - Appropriation, mandatory	Sequestrable
002-25-5114-752 Judiciary Information Technology Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Federal Judicial Center	
002-30-0928-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Judicial Retirement Funds	
002-35-0941-752 Payment to Judiciary Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
002-35-8110-602 Judicial Survivors' Annuities Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
002-35-8122-602 Judicial Officers' Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
002-35-8124-602 United States Court of Federal Claims Judges' Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
Supreme Court of the United States	
002-05-0100-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Article III Judges
002-05-0103-752 Care of the Building and Grounds	
1160 - Appropriation, discretionary	Sequestrable
United States Court of Appeals for the Federal Circuit	
002-07-0510-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- Article III Judges portion only
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Article III Judges
United States Court of International Trade	
002-15-0400-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Article III Judges
United States Sentencing Commission	
002-39-0938-752 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Agriculture	
Agricultural Marketing Service	
005-45-2500-352 Marketing Services	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments
005-45-2501-352 Payments to States and Possessions	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-45-5070-352 Perishable Agricultural Commodities Act Fund	
1260 - Appropriation, mandatory	Sequestrable
005-45-5209-605 Funds for Strengthening Markets, Income, and Supply (section 32)	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
005-45-8015-352 Expenses and Refunds, Inspection and Grading of Farm Products	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-45-8412-351 Milk Market Orders Assessment Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
Agricultural Research Service	
005-18-1400-352 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
005-18-1401-352 Buildings and Facilities	
1160 - Appropriation, discretionary	Sequestrable
005-18-8214-352 Miscellaneous Contributed Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Animal and Plant Health Inspection Service	
005-32-1600-352 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-32-1601-352 Buildings and Facilities	
1160 - Appropriation, discretionary	Sequestrable
005-32-9971-352 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Departmental Management	
005-05-0117-352 Agriculture Buildings and Facilities and Rental Payments	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-05-0500-304 Hazardous Materials Management	
1160 - Appropriation, discretionary	Sequestrable
005-05-9915-351 Departmental Administration	
1160 - Appropriation, discretionary	Sequestrable
005-05-9915-352 Departmental Administration	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Economic Research Service	
005-13-1701-352 Economic Research Service	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Executive Operations	
005-04-4609-352 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Farm Service Agency	
005-49-0170-351 State Mediation Grants	
1160 - Appropriation, discretionary	Sequestrable
005-49-0171-453 Emergency Forest Restoration Program	
1160 - Appropriation, discretionary	Sequestrable
005-49-0600-351 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-49-1140-351 Agricultural Credit Insurance Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-49-1144-351 Discrimination Claims Settlement	
1260 - Appropriation, mandatory	Sequestrable
005-49-1336-351 Commodity Credit Corporation Export Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-49-2701-351 USDA Supplemental Assistance	
1160 - Appropriation, discretionary	Sequestrable
005-49-3304-302 Grassroots Source Water Protection Program	
1160 - Appropriation, discretionary	Sequestrable
005-49-3305-302 Reforestation Pilot Program	
1160 - Appropriation, discretionary	Sequestrable
005-49-3316-453 Emergency Conservation Program	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-49-4140-351 Agricultural Credit Insurance Fund Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
005-49-4336-302 Commodity Credit Corporation Fund	
1440 - Borrowing authority, mandatory	Sec. 256 special rule, 256(j) -- Commodity Credit Corporation
005-49-4336-351 Commodity Credit Corporation Fund	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- listed, Hazard Waste Mngmt only exempt
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(j) -- Commodity Credit Corporation
1440 - Borrowing authority, mandatory	Sec. 256 special rule, 256(j) -- Commodity Credit Corporation
1850 - Spending authority, federal sources, mandatory	Exempt, 256(j) -- Commodity Credit Corporation
1850 - Spending authority, non-federal sources, mandatory	Exempt, 256(j) -- Commodity Credit Corporation
005-49-4338-351 Commodity Credit Corporation Guaranteed Loans Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
005-49-5531-351 Agricultural Disaster Relief Fund	
1260 - Appropriation, mandatory	Sequestrable
1440 - Borrowing authority, mandatory	Sequestrable
005-49-8161-351 Tobacco Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
Food and Nutrition Service	
005-84-3505-605 Supplemental Nutrition Assistance Program	
1160 - Appropriation, discretionary	Exempt, 255(h) -- listed Low-Income
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
1850 - Spending authority, federal sources, mandatory	Exempt, 255(h) -- listed Low-Income
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(h) -- listed Low-Income

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-84-3507-605 Commodity Assistance Program	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(h) -- listed Low-Income, Comm. Food Support program only exempt
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(h) -- listed Low Income, Comm. Food Support program only exempt
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-84-3508-605 Nutrition Programs Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-84-3510-605 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-84-3539-605 Child Nutrition Programs	
1160 - Appropriation, discretionary	Exempt, 255(h) -- listed Low-Income
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(h) -- listed Low-Income (except Special Milk program)
Food Safety and Inspection Service	
005-35-3700-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-35-8137-352 Expenses and Refunds, Inspection and Grading of Farm Products	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Foreign Agricultural Service	
005-68-1406-351 Trade Adjustment Assistance for Farmers	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-68-2271-351 Public Law 480 Title I Ocean Freight Differential Grants	
1160 - Appropriation, discretionary	Sequestrable
005-68-2274-151 Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
005-68-2277-351 Public Law 480 Title I Direct Credit and Food for Progress Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-68-2278-151 Food for Peace Title II Grants	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
005-68-2900-352 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-68-2903-151 McGovern-Dole International Food for Education and Child Nutrition Program	
1160 - Appropriation, discretionary	Sequestrable
Forest Service	
005-96-1103-302 Capital Improvement and Maintenance	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
005-96-1104-302 Forest and Rangeland Research	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-96-1105-302 State and Private Forestry	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-96-1106-302 National Forest System	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-96-1115-302 Wildland Fire Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
005-96-1119-302 Management of National Forest Lands for Subsistence Uses	
1160 - Appropriation, discretionary	Sequestrable
005-96-1120-302 FLAME Wildfire Suppression Reserve Fund	
1160 - Appropriation, discretionary	Sequestrable
005-96-4605-302 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
005-96-5207-302 Range Betterment Fund	
1160 - Appropriation, discretionary	Sequestrable
005-96-5540-302 Stewardship Contracting Product Sales	
1260 - Appropriation, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-96-9921-302 Forest Service Permanent Appropriations	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
005-96-9921-303 Forest Service Permanent Appropriations	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-96-9921-806 Forest Service Permanent Appropriations	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
005-96-9923-302 Land Acquisition	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
005-96-9974-302 Forest Service Trust Funds	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Grain Inspection, Packers and Stockyards Administration	
005-37-2400-352 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-37-4050-352 Limitation on Inspection and Weighing Services Expenses	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Agricultural Statistics Service	
005-15-1801-352 National Agricultural Statistics Service	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
National Appeals Division	
005-11-0706-352 National Appeals Division	
1160 - Appropriation, discretionary	Sequestrable
National Institute of Food and Agriculture	
005-20-0502-352 Extension Activities	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-20-1003-271 Biomass Research and Development	
1260 - Appropriation, mandatory	Sequestrable
005-20-1500-352 Research and Education Activities	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-20-1501-352 Buildings and Facilities	
1160 - Appropriation, discretionary	Sequestrable
005-20-1502-352 Integrated Activities	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
Natural Resources Conservation Service	
005-53-1000-302 Conservation Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-53-1002-301 Watershed Rehabilitation Program	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-53-1004-302 Farm Security and Rural Investment Programs	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
005-53-1010-302 Resource Conservation and Development	
1160 - Appropriation, discretionary	Sequestrable
005-53-1072-301 Watershed and Flood Prevention Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
005-53-3320-302 Water Bank Program	
1160 - Appropriation, discretionary	Sequestrable
Office of Chief Economist	
005-09-0123-352 Office of the Chief Economist	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Civil Rights	
005-07-3800-352 Office of Civil Rights	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Communications	
005-06-0150-352 Office of Communications	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of Inspector General	
005-08-0900-352 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of the General Counsel	
005-10-2300-352 Office of the General Counsel	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of the Secretary	
005-03-8203-352 Gifts and Bequests	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
005-03-9913-352 Office of the Secretary	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Risk Management Agency	
005-47-2707-351 Administrative and Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
005-47-4085-351 Federal Crop Insurance Corporation Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
Rural Business_Cooperative Service	
005-65-1900-452 Rural Cooperative Development Grants	
1160 - Appropriation, discretionary	Sequestrable
005-65-1902-452 Rural Business Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-65-1908-451 Rural Energy for America Program	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(2) -- credit reestimates portion only

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-65-1955-452 Rural Microenterprise Investment Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-65-2069-452 Rural Development Loan Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-65-2073-452 Energy Assistance Payments	
1260 - Appropriation, mandatory	Sequestrable
005-65-3105-452 Rural Economic Development Grants	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
005-65-3106-452 Biorefinery Assistance Program Account	
1260 - Appropriation, mandatory	Sequestrable
005-65-3108-452 Rural Economic Development Loans Program Account	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
005-65-4233-452 Rural Development Loan Fund Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Rural Development	
005-55-0403-452 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Rural Housing Service	
005-63-0137-604 Rental Assistance Program	
1160 - Appropriation, discretionary	Sequestrable
005-63-1951-452 Rural Community Facilities Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-63-1953-604 Rural Housing Assistance Grants	
1160 - Appropriation, discretionary	Sequestrable
005-63-1954-604 Farm Labor Program Account	
1160 - Appropriation, discretionary	Sequestrable
005-63-2002-604 Multifamily Housing Revitalization Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-63-2006-604 Mutual and Self-help Housing Grants	
1160 - Appropriation, discretionary	Sequestrable
005-63-2081-371 Rural Housing Insurance Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-63-4141-371 Rural Housing Insurance Fund Liquidating Account	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Rural Utilities Service	
005-60-1230-271 Rural Electrification and Telecommunications Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-60-1231-452 Rural Telephone Bank Program Account	
1260 - Appropriation, mandatory	Sequestrable
005-60-1232-452 Distance Learning, Telemedicine, and Broadband Program	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
005-60-1980-452 Rural Water and Waste Disposal Program Account	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
005-60-2042-452 High Energy Cost Grants	
1160 - Appropriation, discretionary	Sequestrable
005-60-4155-452 Rural Development Insurance Fund Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
005-60-4230-271 Rural Electrification and Telecommunications Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Commerce	
Bureau of Industry and Security	
006-30-0300-054 Operations and Administration	
1160 - Appropriation, discretionary	Sequestrable
006-30-0300-376 Operations and Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
Bureau of the Census	
006-07-0401-376 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
006-07-0450-376 Periodic Censuses and Programs	
1160 - Appropriation, discretionary	Sequestrable
006-07-4512-376 Census Working Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Departmental Management	
006-05-0120-376 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
006-05-0122-376 Emergency Steel, Oil, and Gas Guaranteed Loan Program Account	
1160 - Appropriation, discretionary	Sequestrable
006-05-0123-376 HCHB Renovation and Modernization	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
006-05-0126-376 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
006-05-4511-376 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
006-05-4564-376 Franchise Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
006-05-8501-376 Gifts and Bequests	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Economic and Statistical Analysis	
006-08-1500-376 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Economic Development Administration	
006-06-0125-452 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
006-06-2050-452 Economic Development Assistance Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
006-06-4406-452 Economic Development Revolving Fund Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
International Trade Administration	
006-25-1250-376 Operations and Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
006-25-5521-376 Grants to Manufacturers of Worsted Wool Fabrics	
1260 - Appropriation, mandatory	Sequestrable
Minority Business Development Agency	
006-40-0201-376 Minority Business Development	
1160 - Appropriation, discretionary	Sequestrable
National Institute of Standards and Technology	
006-55-0500-376 Scientific and Technical Research and Services	
1160 - Appropriation, discretionary	Sequestrable
006-55-0515-376 Construction of Research Facilities	
1160 - Appropriation, discretionary	Sequestrable
006-55-0525-376 Industrial Technology Services	
1160 - Appropriation, discretionary	Sequestrable
006-55-4650-376 Working Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
National Oceanic and Atmospheric Administration	
006-48-1450-306 Operations, Research, and Facilities	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
006-48-1451-306 Pacific Coastal Salmon Recovery	
1160 - Appropriation, discretionary	Sequestrable
006-48-1456-376 Fisheries Finance Program Account	
1260 - Appropriation, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
006-48-1460-306 Procurement, Acquisition and Construction	
1160 - Appropriation, discretionary	Sequestrable
006-48-1465-306 Medicare-eligible Retiree Health Fund Contribution, NOAA	
1160 - Appropriation, discretionary	Sequestrable
006-48-4313-306 Coastal Zone Management Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
006-48-4316-306 Damage Assessment and Restoration Revolving Fund	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
006-48-4417-376 Federal Ship Financing Fund Fishing Vessels Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
006-48-5139-376 Promote and Develop Fishery Products and Research Pertaining to American Fisheries	
1260 - Appropriation, mandatory	Sequestrable
006-48-5284-306 Limited Access System Administration Fund	
1260 - Appropriation, mandatory	Sequestrable
006-48-5362-302 Environmental Improvement and Restoration Fund	
1260 - Appropriation, mandatory	Sequestrable
006-48-5583-376 Fisheries Enforcement Asset Forfeiture Fund	
1260 - Appropriation, mandatory	Sequestrable
006-48-5584-376 Sanctuaries Enforcement Asset Forfeiture Fund	
1260 - Appropriation, mandatory	Sequestrable
National Technical Information Service	
006-54-4295-376 NTIS Revolving Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Telecommunications and Information Administration	
006-60-0516-376 State and Local Implementation Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
006-60-0550-376 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
006-60-0551-503 Public Telecommunications Facilities, Planning and Construction	
1160 - Appropriation, discretionary	Sequestrable
006-60-0552-503 Information Infrastructure Grants	
1160 - Appropriation, discretionary	Sequestrable
006-60-4358-376 Network Construction Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
006-60-5396-376 Digital Television Transition and Public Safety Fund	
1260 - Appropriation, mandatory	Sequestrable
006-60-8233-376 Public Safety Trust Fund	
1440 - Borrowing authority, mandatory	Sequestrable
U.S. Patent and Trademark Office	
006-51-1006-376 Salaries and Expenses	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Defense--Military Programs	
Family Housing	
007-30-0720-051 Family Housing Construction, Army	
1160 - Appropriation, discretionary	Sequestrable
007-30-0725-051 Family Housing Operation and Maintenance, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
007-30-0730-051 Family Housing Construction, Navy and Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
007-30-0735-051 Family Housing Operation and Maintenance, Navy and Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-30-0740-051 Family Housing Construction, Air Force	
1160 - Appropriation, discretionary	Sequestrable
007-30-0745-051 Family Housing Operation and Maintenance, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-30-0760-051 Family Housing Construction, Defense-Wide	
1160 - Appropriation, discretionary	Sequestrable
007-30-0765-051 Family Housing Operation and Maintenance, Defense-Wide	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-30-0834-051 Department of Defense Family Housing Improvement Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
007-30-4090-051 Homeowners Assistance Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Military Construction	
007-25-0391-051 Chemical Demilitarization Construction, Defense-wide	
1160 - Appropriation, discretionary	Sequestrable
007-25-0500-051 Military Construction, Defense-wide	
1160 - Appropriation, discretionary	Sequestrable
007-25-0510-051 Department of Defense Base Closure Account 1990	
1160 - Appropriation, discretionary	Sequestrable
007-25-0512-051 Department of Defense Base Closure Account 2005	
1160 - Appropriation, discretionary	Sequestrable
007-25-0804-051 North Atlantic Treaty Organization Security Investment Program	
1160 - Appropriation, discretionary	Sequestrable
007-25-1205-051 Military Construction, Navy and Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-25-1235-051 Military Construction, Navy Reserve	
1160 - Appropriation, discretionary	Sequestrable
007-25-2050-051 Military Construction, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-25-2085-051 Military Construction, Army National Guard	
1160 - Appropriation, discretionary	Sequestrable
007-25-2086-051 Military Construction, Army Reserve	
1160 - Appropriation, discretionary	Sequestrable
007-25-3300-051 Military Construction, Air Force	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-25-3730-051 Military Construction, Air Force Reserve	
1160 - Appropriation, discretionary	Sequestrable
007-25-3830-051 Military Construction, Air National Guard	
1160 - Appropriation, discretionary	Sequestrable
Military Personnel	
007-05-0041-051 Concurrent Receipt Accrual Payments to the Military Retirement Fund	
1260 - Appropriation, mandatory	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1000-051 Medicare-Eligible Retiree Health Fund Contribution, Navy	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1001-051 Medicare-Eligible Retiree Health Fund Contribution, Marine Corps	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1002-051 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Navy	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1003-051 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Marine Corps	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1004-051 Medicare-Eligible Retiree Health Fund Contribution, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1005-051 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1006-051 Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1007-051 Medicare-Eligible Retiree Health Fund Contribution, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1008-051 Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-05-1009-051 Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
007-05-1105-051 Military Personnel, Marine Corps	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-1108-051 Reserve Personnel, Marine Corps	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-1405-051 Reserve Personnel, Navy	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-1453-051 Military Personnel, Navy	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-2010-051 Military Personnel, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-2060-051 National Guard Personnel, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, diseretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
007-05-2070-051 Reserve Personnel, Army	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-05-3500-051 Military Personnel, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-3700-051 Reserve Personnel, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-05-3850-051 National Guard Personnel, Air Force	
1160 - Appropriation, discretionary	Optional exemption exercised by President, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
Operation and Maintenance	
007-10-0100-051 Operation and Maintenance, Defense-wide	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
007-10-0104-051 United States Court of Appeals for the Armed Forces	
1160 - Appropriation, discretionary	Sequestrable
007-10-0105-051 Drug Interdiction and Counter-Drug Activities	
1160 - Appropriation, discretionary	Sequestrable
007-10-0107-051 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-0111-051 Department of Defense Acquisition Workforce Development Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-0118-051 Overseas Contingency Operations Transfer Fund	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-10-0130-051 Defense Health Program	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-0134-051 Cooperative Threat Reduction Account	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-0462-051 Military Intelligence Program Transfer Fund	
1160 - Appropriation, discretionary	Sequestrable
007-10-0810-051 The Department of Defense Environmental Restoration Accounts	
1160 - Appropriation, discretionary	Sequestrable
007-10-0811-051 Environmental Restoration, Formerly Used Defense Sites	
1160 - Appropriation, discretionary	Sequestrable
007-10-0819-051 Overseas Humanitarian, Disaster, and Civic Aid	
1160 - Appropriation, discretionary	Sequestrable
007-10-1106-051 Operation and Maintenance, Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-1107-051 Operation and Maintenance, Marine Corps Reserve	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-1804-051 Operation and Maintenance, Navy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource
(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-10-1806-051 Operation and Maintenance, Navy Reserve	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-2020-051 Operation and Maintenance, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-2065-051 Operation and Maintenance, Army National Guard	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-2080-051 Operation and Maintenance, Army Reserve	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-2091-051 Afghanistan Security Forces Fund	
1160 - Appropriation, discretionary	Sequestrable
007-10-2092-051 Iraq Security Forces Fund	
1160 - Appropriation, discretionary	Sequestrable
007-10-2096-051 Afghanistan Infrastructure Fund	
1160 - Appropriation, discretionary	Sequestrable
007-10-3400-051 Operation and Maintenance, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-3740-051 Operation and Maintenance, Air Force Reserve	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-3840-051 Operation and Maintenance, Air National Guard	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-10-5188-051 Disposal of Department of Defense Real Property	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-10-5189-051 Lease of Department of Defense Real Property	
1160 - Appropriation, discretionary	Sequestrable
007-10-9922-051 Miscellaneous Special Funds	
1260 - Appropriation, mandatory	Sequestrable
007-10-9927-051 Allied Contributions and Cooperation Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Procurement	
007-15-0144-051 Mine Resistant Ambush Protected Vehicle Fund	
1160 - Appropriation, discretionary	Sequestrable
007-15-0300-051 Procurement, Defense-wide	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-0350-051 National Guard and Reserve Equipment	
1160 - Appropriation, discretionary	Sequestrable
007-15-0360-051 Defense Production Act Purchases	
1160 - Appropriation, discretionary	Sequestrable
007-15-0390-051 Chemical Agents and Munitions Destruction, Defense	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-1109-051 Procurement, Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-15-1506-051 Aircraft Procurement, Navy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-1507-051 Weapons Procurement, Navy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-1508-051 Procurement of Ammunition, Navy and Marine Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-1611-051 Shipbuilding and Conversion, Navy	
1160 - Appropriation, discretionary	Sequestrable
007-15-1810-051 Other Procurement, Navy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-2031-051 Aircraft Procurement, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-2032-051 Missile Procurement, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
007-15-2033-051 Procurement of Weapons and Tracked Combat Vehicles, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-15-2034-051 Procurement of Ammunition, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
007-15-2035-051 Other Procurement, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
007-15-2093-051 Joint Improvised Explosive Device Defeat Fund	
1160 - Appropriation, discretionary	Sequestrable
007-15-3010-051 Aircraft Procurement, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-3011-051 Procurement of Ammunition, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-3020-051 Missile Procurement, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-15-3080-051 Other Procurement, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Research, Development, Test, and Evaluation	
007-20-0400-051 Research, Development, Test and Evaluation, Defense-wide	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-20-0460-051 Operational Test and Evaluation, Defense	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-20-1319-051 Research, Development, Test and Evaluation, Navy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-20-2040-051 Research, Development, Test and Evaluation, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-20-3024-051 Tanker Replacement Transfer Fund, Air Force	
1160 - Appropriation, discretionary	Sequestrable
007-20-3600-051 Research, Development, Test and Evaluation, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Revolving and Management Funds	
007-40-4555-051 National Defense Stockpile Transaction Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
007-40-4557-051 National Defense Sealift Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
007-40-493001-051 Working Capital Fund, Army	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
007-40-493002-051 Working Capital Fund, Navy	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
007-40-493003-051 Working Capital Fund, Air Force	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
007-40-493004-051 Working Capital Fund, Defense Commissary Agency	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
007-40-493005-051 Working Capital Fund, Defense-Wide	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
007-40-4931-051 Buildings Maintenance Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
007-40-4950-051 Pentagon Reservation Maintenance Revolving Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Trust Funds	
007-55-8164-051 Surcharge Collections, Sales of Commissary Stores, Defense	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
007-55-8165-051 Foreign National Employees Separation Pay	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
007-55-8335-051 Voluntary Separation Incentive Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
007-55-8337-051 Host Nation Support Fund for Relocation	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
007-55-9971-051 Other DOD Trust Funds	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- donations portion only
007-55-9981-051 Other DOD Trust Revolving Funds	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Education	
Departmental Management	
018-80-0700-751 Office for Civil Rights	
1160 - Appropriation, discretionary	Sequestrable
018-80-0800-503 Program Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
018-80-1400-751 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
Institute of Education Sciences	
018-50-1100-503 Institute of Education Sciences	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Elementary and Secondary Education	
018-10-0101-501 Indian Student Education	
1160 - Appropriation, discretionary	Sequestrable
018-10-0102-501 Impact Aid	
1160 - Appropriation, discretionary	Sequestrable
018-10-0203-501 Supporting Student Success	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
018-10-0900-501 Accelerating Achievement and Ensuring Equity	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
018-10-1000-501 Education Improvement Programs	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of English Language Acquisition	
018-15-1300-501 English Learner Education	
1160 - Appropriation, discretionary	Sequestrable
Office of Federal Student Aid	
018-45-0200-502 Student Financial Assistance	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(h) -- listed Low-Income, Federal Pell Grants only
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(h) -- listed Low-Income, Federal Pell Grants only
018-45-0202-502 Student Aid Administration	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
018-45-0205-502 Academic Competitiveness/SMART Grant Program	
1260 - Appropriation, mandatory	Exempt, 255(b) -- listed Low-Income
018-45-0206-502 Teacher Education Assistance	
1260 - Appropriation, mandatory	Sequestrable
018-45-0230-502 Federal Family Education Loan Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
018-45-0231-502 Federal Family Education Loan Program Account	
1260 - Appropriation, mandatory	Sec. 256 special rule, 255(g)(2) -- credit reestimates exempt, 256(b) -- Student Loan
018-45-0243-502 Federal Direct Student Loan Program Account	
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(b) -- Student loan
018-45-4257-502 Federal Student Loan Reserve Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
018-45-4299-552 Health Education Assistance Loans Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
018-45-5557-502 Student Financial Assistance Debt Collection	
1260 - Appropriation, mandatory	Sequestrable
Office of Innovation and Improvement	
018-12-0204-501 Innovation and Instructional Teams	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Postsecondary Education	
018-40-0201-502 Higher Education	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
018-40-0241-502 College Housing and Academic Facilities Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
018-40-0242-502 College Housing and Academic Facilities Loans Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
018-40-0603-502 Howard University	
1160 - Appropriation, discretionary	Sequestrable
Office of Special Education and Rehabilitative Services	
018-20-0300-501 Special Education	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
018-20-0301-506 Rehabilitation Services and Disability Research	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
018-20-0600-501 American Printing House for the Blind	
1160 - Appropriation, discretionary	Sequestrable
018-20-0601-502 National Technical Institute for the Deaf	
1160 - Appropriation, discretionary	Sequestrable
018-20-0602-502 Gallaudet University	
1160 - Appropriation, discretionary	Sequestrable
Office of Vocational and Adult Education	
018-30-0400-501 Career, Technical and Adult Education	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department nf Energy	
Departmental Administration	
019-60-0228-276 Departmental Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-60-0236-276 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
019-60-4563-276 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Energy Programs	
019-20-0208-271 Title 17 Innovative Technology Loan Guarantee Program	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
019-20-0212-276 Federal Energy Regulatory Commission	
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
019-20-0213-271 Fossil Energy Research and Development	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-20-0216-276 Energy Information Administration	
1160 - Appropriation, discretionary	Sequestrable
019-20-0218-274 Strategic Petroleum Reserve	
1160 - Appropriation, discretionary	Sequestrable
019-20-0219-271 Naval Petroleum and Oil Shale Reserves	
1160 - Appropriation, discretionary	Sequestrable
019-20-0222-251 Science	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
019-20-0233-274 SPR Petroleum Account	
1260 - Appropriation, mandatory	Sequestrable
019-20-0315-271 Non-defense Environmental Cleanup	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-20-0318-053 Electricity Delivery and Energy Reliability	
1160 - Appropriation, discretionary	Sequestrable
019-20-0318-271 Electricity Delivery and Energy Reliability	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-20-0319-271 Nuclear Energy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
019-20-0321-271 Energy Efficiency and Renewable Energy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-20-0321-272 Energy Efficiency and Renewable Energy	
1160 - Appropriation, discretionary	Sequestrable
019-20-0322-272 Advanced Technology Vehicles Manufacturing Loan Program Account	
1160 - Appropriation, discretionary	Sequestrable
019-20-0337-271 Advanced Research Projects Agency	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
019-20-4180-271 Isotope Production and Distribution Program Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-20-5105-806 Payments to States under Federal Power Act	
1260 - Appropriation, mandatory	Sequestrable
019-20-5227-271 Nuclear Waste Disposal	
1160 - Appropriation, discretionary	Sequestrable
019-20-5231-271 Uranium Enrichment Decontamination and Decommissioning Fund	
1160 - Appropriation, discretionary	Sequestrable
019-20-5369-274 Northeast Home Heating Oil Reserve	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
019-20-5523-271 Ultra-deepwater and Unconventional Natural Gas and Other Petroleum Research Fund	
1260 - Appropriation, mandatory	Sequestrable
Environmental and Other Defense Activities	
019-10-0243-053 Other Defense Activities	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-10-0244-053 Defense Nuclear Waste Disposal	
1160 - Appropriation, discretionary	Sequestrable
019-10-0251-053 Defense Environmental Cleanup	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Nuclear Security Administration	
019-05-0240-053 Weapons Activities	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-05-0309-053 Defense Nuclear Nonproliferation	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
019-05-0313-053 Office of the Administrator	
1160 - Appropriation, discretionary	Sequestrable
019-05-0314-053 Naval Reactors	
1160 - Appropriation, discretionary	Sequestrable
Power Marketing Administration	
019-50-0302-271 Operation and Maintenance, Southeastern Power Administration	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-50-0303-271 Operation and Maintenance, Southwestern Power Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-50-4045-271 Bonneville Power Administration Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
019-50-4404-271 Western Area Power Administration, Borrowing Authority, Recovery Act.	
1440 - Borrowing authority, mandatory	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
019-50-4452-271 Colorado River Basins Power Marketing Fund, Western Area Power Administration	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-50-5068-271 Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
019-50-5069-271 Emergency Fund, Western Area Power Administration	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
019-50-5178-271 Falcon and Amistad Operating and Maintenance Fund	
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Health and Human Services	
Administration for Children and Families	
009-70-1501-609 Payments to States for Child Support Enforcement and Family Support Programs	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(h) -- listed Low-Income
1280 - Advance appropriations, mandatory	Exempt, 255(h) -- listed Low-Income
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(h) -- listed Low-Income
009-70-1502-609 Low Income Home Energy Assistance	
1160 - Appropriation, discretionary	Sequestrable
009-70-1503-609 Refugee and Entrant Assistance	
1160 - Appropriation, discretionary	Sequestrable
009-70-1512-506 Supporting Healthy Families and Adolescent Development	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
009-70-1515-609 Payments to States for the Child Care and Development Block Grant	
1160 - Appropriation, discretionary	Sequestrable
009-70-1522-609 Contingency Fund	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
009-70-1534-506 Social Services Block Grant	
1260 - Appropriation, mandatory	Sequestrable
009-70-1536-506 Children and Families Services Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
009-70-1545-609 Payments for Foster Care and Permanency	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
1280 - Advance appropriations, mandatory	Exempt, 255(h) -- listed Low-Income
009-70-1550-609 Child Care Entitlement to States	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-70-1552-609 Temporary Assistance for Needy Families	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
009-70-1553-609 Children's Research and Technical Assistance	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments
Administration on Aging	
009-75-0142-506 Aging Services Programs	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
009-75-8160-551 Class Independence Fund	
1260 - Appropriation, mandatory	Sequestrable
Agency for Healthcare Research and Quality	
009-33-1700-552 Healthcare Research and Quality	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Centers for Disease Control and Prevention	
009-20-0943-053 CDC-Wide Activities and Program Support	
1260 - Appropriation, mandatory	Sequestrable
009-20-0943-551 CDC-Wide Activities and Program Support	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-20-0943-552 CDC-Wide Activities and Program Support	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental, vol paymts portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
009-20-0944-551 Toxic Substances and Environmental Public Health, Agency for Toxic Substances and Disease Registry	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
009-20-0946-551 World Trade Center Health Program Fund	
1260 - Appropriation, mandatory	Sequestrable
Centers for Medicare and Medicaid Services	
009-38-0113-551 Pre-Existing Condition Insurance Plan Program	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
009-38-0115-551 Affordable Insurance Exchange Grants	
1260 - Appropriation, mandatory	Sequestrable
009-38-0118-571 Consumer Operated and Oriented Plan Program Account	
1260 - Appropriation, mandatory	Sequestrable
009-38-0508-551 Medicare Health Information Technology Incentive Payments, Recovery Act	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
009-38-0511-551 Program Management	
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
009-38-0511-552 Program Management	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-38-0512-551 Grants to States for Medicaid	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
1280 - Advance appropriations, mandatory	Exempt, 255(h) -- listed Low-Income
1850 - Spending authority, federal sources, mandatory	Exempt, 255(h) -- listed Low-Income
009-38-0515-551 Children's Health Insurance Fund	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
009-38-0516-551 State Grants and Demonstrations	
1260 - Appropriation, mandatory	Sequestrable
009-38-0519-571 Quality Improvements Organizations	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
009-38-0522-551 Center for Medicare and Medicaid Innovation	
1260 - Appropriation, mandatory	Sequestrable
009-38-0580-571 Payments to Health Care Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
009-38-5551-551 Child Enrollment Contingency Fund	
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
009-38-8004-571 Federal Supplementary Medical Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
1963 - Limitation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
009-38-8005-571 Federal Hospital Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
1963 - Limitation, mandatory	Sec. 256 special rule, 256(d) -- Medicare

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-38-8308-571 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
1963 - Limitation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
009-38-8393-571 Health Care Fraud and Abuse Control Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(d) -- Medicare
Departmental Management	
009-90-0116-551 Prevention and Public Health Fund	
1260 - Appropriation, mandatory	Sequestrable
009-90-0117-551 Pregnancy Assistance Fund	
1260 - Appropriation, mandatory	Sequestrable
009-90-0130-551 Office of the National Coordinator for Health Information Technology	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
009-90-0135-751 Office for Civil Rights	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
009-90-0139-551 Office of Medicare Hearings and Appeals	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
009-90-0140-551 Puhlic Health and Social Services Emergency Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
009-90-0145-552 Transfers from the Patient-Centered Outcomes Research Trust Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-90-9912-551 General Departmental Management	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Food and Drug Administration	
009-10-4309-554 Revolving Fund for Certification and Other Services	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
009-10-9911-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1750 - Spending authority, offsetting governmental collections, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
Health Resources and Services Administration	
009-15-0321-551 Maternal, Infant, and Early Childhood Home Visiting Programs	
1260 - Appropriation, mandatory	Sequestrable
009-15-0340-552 Health Education Assistance Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
009-15-0350-551 Health Resources and Services	
1160 - Appropriation, discretionary	Sec. 256 special rule, 256(e) -- Community and migrant health centers. Applies only for a discretionary cap sequestration; fully sequestrable under a Joint Committee sequestration
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(e) -- Community and migrant health centers
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
009-15-0350-552 Health Resources and Services	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
009-15-4305-552 Health Education Assistance Loans Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
009-15-8175-551 Vaccine Injury Compensation Program Trust Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- listed
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
Indian Health Service	
009-17-0390-551 Indian Health Services	
1160 - Appropriation, discretionary	Sec. 256 special rule, 256(e) -- Indian health services and facilities. Applies only for a discretionary cap sequestration; fully sequestrable under a Joint Committee sequestration
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(e) -- Indian health services and facilities
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
009-17-0391-551 Indian Health Facilities	
1160 - Appropriation, discretionary	Sec. 256 special rule, 256(e) -- Indian health services and facilities. Applies only for a discretionary cap sequestration; fully sequestrable under a Joint Committee sequestration
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- donations, voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Institutes of Health	
009-25-9915-552 National Institutes of Health	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of the Inspector General	
009-92-0128-551 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
Program Support Center	
009-91-0170-551 HHS Accrual Contribution to the Uniformed Services Retiree Health Care Fund	
1160 - Appropriation, discretionary	Sequestrable
009-91-0379-551 Retirement Pay and Medical Benefits for Commissioned Officers	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
009-91-9941-551 HHS Service and Supply Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
009-91-9971-551 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Substance Abuse and Mental Health Services Administration	
009-30-1362-551 Susbstance Abuse and Mental Health Services Administration	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Homeland Security	
Citizenship and Immigration Services	
024-30-0300-751 Citizenship and Immigration Services	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Customs and Border Protection	
024-58-0530-751 Customs and Border Protection	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-58-0531-751 Automation Modernization, Customs and Border Protection	
1160 - Appropriation, discretionary	Sequestrable
024-58-0532-751 Construction, Customs and Border Protection	
1160 - Appropriation, discretionary	Sequestrable
024-58-0533-751 Border Security Fencing, Infrastructure, and Technology	
1160 - Appropriation, discretionary	Sequestrable
024-58-0544-751 Air and Marine Interdiction, Operations, Maintenance, and Procurement	
1160 - Appropriation, discretionary	Sequestrable
024-58-5533-376 Payments to Wool Manufacturers	
1260 - Appropriation, mandatory	Sequestrable
024-58-5543-751 International Registered Traveler	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-58-5595-751 Electronic System for Travel Authorization	
1260 - Appropriation, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
024-58-5687-806 Refunds, Transfers, and Expenses of Operation, Puerto Rico	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
024-58-8789-751 US Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods	
1260 - Appropriation, mandatory	Sequestrable
Departmental Management and Operations	
024-10-0100-751 Departmental Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-10-0102-751 Office of the Chief Information Officer	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-10-0115-751 Analysis and Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-10-4640-751 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Domestic Nuclear Detection Office	
024-85-0860-751 Research, Development, and Operations	
1160 - Appropriation, discretionary	Sequestrable
024-85-0861-751 Management and Administration	
1160 - Appropriation, discretionary	Sequestrable
024-85-0862-751 Systems Acquisition	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Federal Emergency Management Agency	
024-70-0500-453 Flood Hazard Mapping and Risk Analysis Program	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-70-0560-054 State and Local Programs	
1160 - Appropriation, discretionary	Sequestrable
024-70-0560-453 State and Local Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-70-0564-453 United States Fire Administration and Training	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-70-0700-054 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
024-70-0700-453 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-70-0701-453 National Predisaster Mitigation Grants	
1160 - Appropriation, discretionary	Sequestrable
024-70-0702-453 Disaster Relief	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-70-0703-453 Disaster Assistance Direct Loan Program Account	
1260 - Appropriation, mandatory	Sequestrable
024-70-0707-605 Emergency Food and Shelter	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
024-70-0715-453 Radiological Emergency Preparedness Program	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
024-70-0716-453 National Pre-disaster Mitigation Fund	
1160 - Appropriation, discretionary	Sequestrable
024-70-4236-453 National Flood Insurance Fund	
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
Federal Law Enforcement Training Center	
024-49-0509-751 Salaries and expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
024-49-0510-751 Acquisitions, Construction, Improvements and Related Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Immigration and Customs Enforcement	
024-55-0540-751 Immigration and Customs Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-55-0543-751 Automation Modernization, Immigration and Customs Enforcement	
1160 - Appropriation, discretionary	Sequestrable
024-55-0545-751 Construction	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Protection and Programs Directorate	
024-65-0117-453 Office of Health Affairs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-65-0521-751 United States Visitor and Immigrant Status Indicator Technology	
1160 - Appropriation, discretionary	Sequestrable
024-65-0542-804 Federal Protective Service	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
024-65-0565-054 Infrastructure Protection and Information Security	
1160 - Appropriation, discretionary	Sequestrable
024-65-0566-453 National Protection and Programs Directorate	
1160 - Appropriation, discretionary	Sequestrable
Office of the Inspector General	
024-20-0200-751 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Science and Technology	
024-80-0800-251 Research, Development, Acquisitions and Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-80-0800-751 Research, Development, Acquisitions and Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Transportation Security Administration	
024-45-0541-402 Federal Air Marshals	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
024-45-0550-402 Aviation Security	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
024-45-0551-401 Surface Transportation Security	
1160 - Appropriation, discretionary	Sequestrable
024-45-0554-402 Transportation Security Support	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-45-0557-401 Transportation Threat Assessment and Credentialing	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
024-45-0557-402 Transportation Threat Assessment and Credentialing	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
1850 - Spending authority, offsetting governmental collections, mandatory	Sequestrable
United States Coast Guard	
024-60-0602-403 Retired Pay	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
024-60-0610-054 Operating Expenses	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
024-60-0610-403 Operating Expenses	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
024-60-0611-304 Environmental Compliance and Restoration	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-60-0612-403 Reserve Training	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
024-60-0613-403 Acquisition, Construction, and Improvements	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-60-0614-403 Alteration of Bridges	
1160 - Appropriation, discretionary	Sequestrable
024-60-0615-403 Research, Development, Test, and Evaluation	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-60-0616-403 Medicare-eligible Retiree Health Fund Contribution, Homeland Security	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(f) -- military personnel
024-60-4535-403 Supply Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-60-4743-403 Yard Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-60-8149-403 Boat Safety	
1260 - Appropriation, mandatory	Sequestrable
024-60-8314-304 Trust Fund Share of Expenses	
1160 - Appropriation, discretionary	Sequestrable
024-60-8349-304 Maritime Oil Spill Programs	
1260 - Appropriation, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
024-60-9981-403 Miscellaneous Trust Revolving Funds	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
United States Secret Service	
024-40-0400-751 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
024-40-0401-751 Acquisition, Construction, and Improvements	
1160 - Appropriation, discretionary	Sequestrable
024-40-0405-751 Contribution for Annuity Benefits, United States Secret Service	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Housing and Urban Development	
Community Planning and Development	
025-06-0162-451 Community Development Fund	
1160 - Appropriation, discretionary	Sequestrable
025-06-0176-604 Self-help Homeownership Opportunity Program	
1160 - Appropriation, discretionary	Sequestrable
025-06-0192-604 Homeless Assistance Grants	
1160 - Appropriation, discretionary	Sequestrable
025-06-0198-451 Community Development Loan Guarantees Program Account	
1160 - Appropriation, discretionary	Sequestrable
025-06-0205-604 Home Investment Partnership Program	
1160 - Appropriation, discretionary	Sequestrable
025-06-0308-604 Housing Opportunities for Persons with AIDS	
1160 - Appropriation, discretionary	Sequestrable
025-06-0314-451 Brownfields Redevelopment	
1160 - Appropriation, discretionary	Sequestrable
025-06-0344-451 Neighborhood Stabilization Program	
1260 - Appropriation, mandatory	Sequestrable
025-06-4015-451 Revolving Fund (liquidating Programs)	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Fair Housing and Equal Opportunity	
025-29-0144-751 Fair Housing Activities	
1160 - Appropriation, discretionary	Sequestrable
Government National Mortgage Association	
025-12-0186-371 Guarantees of Mortgage-backed Securities Loan Guarantee Program Account	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
025-12-4238-371 Guarantees of Mortgage-backed Securities Liquidating Account	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Housing Programs	
025-09-0156-604 Housing Counseling Assistance	
1160 - Appropriation, discretionary	Sequestrable
025-09-0183-371 FHA-mutual Mortgage Insurance Program Account	
1160 - Appropriation, discretionary	Sequestrable
025-09-0200-371 FHA-general and Special Risk Program Account	
1160 - Appropriation, discretionary	Sequestrable
025-09-0206-604 Other Assisted Housing Programs	
1160 - Appropriation, discretionary	Sequestrable
025-09-0234-376 Payment to Manufactured Housing Fees Trust Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
025-09-0236-371 FHA-mutual Mortgage Insurance Capital Reserve Account	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
025-09-0237-604 Housing for Persons with Disabilities	
1160 - Appropriation, discretionary	Sequestrable
025-09-0320-604 Housing for the Elderly	
1160 - Appropriation, discretionary	Sequestrable
025-09-0343-371 Home Ownership Preservation Equity Fund Program Account	
1260 - Appropriation, mandatory	Sequestrable
025-09-0401-272 Energy Innovation Fund	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
025-09-0407-371 Emergency Homeowners' Relief Fund	
1260 - Appropriation, mandatory	Sequestrable
025-09-4041-604 Rental Housing Assistance Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
025-09-4044-604 Flexible Subsidy Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
025-09-4070-371 FHA-mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
025-09-4072-371 FHA-general and Special Risk Insurance Funds Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1440 - Borrowing authority, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
025-09-4115-371 Housing for the Elderly or Handicapped Fund Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
025-09-5270-376 Interstate Land Sales	
1260 - Appropriation, mandatory	Sequestrable
025-09-8119-376 Manufactured Housing Fees Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
Management and Administration	
025-35-0143-604 Salaries and Expenses	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
025-35-0189-451 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
025-35-0333-604 Executive Direction	
1160 - Appropriation, discretionary	Sequestrable
025-35-0334-604 Housing Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
025-35-0335-451 Administration, Operations and Management	
1160 - Appropriation, discretionary	Sequestrable
025-35-0335-604 Administration, Operations and Management	
1160 - Appropriation, discretionary	Sequestrable
025-35-0335-751 Administration, Operations and Management	
1160 - Appropriation, discretionary	Sequestrable
025-35-0336-371 Office of the Government National Mortgage Association Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0337-604 Public and Indian Housing Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0338-451 Community Planning and Development Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0339-451 Policy Development and Research Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0340-751 Fair Housing and Equal Opportunity Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0341-451 Office of Healthy Homes and Lead Hazard Control Personnel Compensation and Benefits	
1160 - Appropriation, discretionary	Sequestrable
025-35-0402-451 Transformation Initiative	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
025-35-4586-451 Working Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
025-35-8093-451 Gifts and Bequests	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Office of Lead Hazard Control and Healthy Homes	
025-32-0174-451 Lead Hazard Reduction	
1160 - Appropriation, discretionary	Sequestrable
Policy Development and Research	
025-28-0108-451 Research and Technology	
1160 - Appropriation, discretionary	Sequestrable
Public and Indian Housing Programs	
025-03-0163-604 Public Housing Operating Fund	
1160 - Appropriation, discretionary	Sequestrable
025-03-0218-604 Revitalization of Severely Distressed Public Housing (HOPE VI)	
1160 - Appropriation, discretionary	Sequestrable
025-03-0223-371 Indian Housing Loan Guarantee Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
025-03-0233-371 Native Hawaiian Housing Loan Guarantee Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
025-03-0235-604 Native Hawaiian Housing Block Grant	
1160 - Appropriation, discretionary	Sequestrable
025-03-0302-604 Tenant Based Rental Assistance	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(b) -- Veterans Program, portion administered by VA only exempt
1180 - Advance appropriations, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
025-03-0303-604 Project-based Rental Assistance	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
025-03-0304-604 Public Housing Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
025-03-0313-604 Native American Housing Block Grant	
1160 - Appropriation, discretionary	Sequestrable
025-03-0319-604 Housing Certificate Fund	
1160 - Appropriation, discretionary	Sequestrable
025-03-0349-604 Choice Neighborhoods	
1160 - Appropriation, discretionary	Sequestrable
025-03-4098-604 Low-rent Public Housing_loans and Other Expenses	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of the Interior	
Bureau of Indian Affairs and Bureau of Indian Education	
010-76-2100-302 Operation of Indian Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-76-2100-452 Operation of Indian Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-76-2100-501 Operation of Indian Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-76-2103-452 Indian Land Consolidation	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- Tribal and Indian
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- Tribal and Indian
010-76-2204-452 White Earth Settlement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
010-76-2301-452 Construction	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-76-2303-452 Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- Tribal and Indian
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Tribal and Indian
010-76-2628-452 Indian Guaranteed Loan Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
010-76-4409-302 Revolving Fund for Loans Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
010-76-4409-452 Revolving Fund for Loans Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-76-5051-452 Operation and Maintenance of Quarters	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
010-76-9925-452 Miscellaneous Permanent Appropriations	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Bureau of Land Management	
010-04-1109-302 Management of Lands and Resources	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-04-1110-302 Construction	
1160 - Appropriation, discretionary	Sequestrable
010-04-1116-302 Oregon and California Grant Lands	
1160 - Appropriation, discretionary	Sequestrable
010-04-4053-306 Helium Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
010-04-4525-302 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-04-5017-302 Service Charges, Deposits, and Forfeitures	
1160 - Appropriation, discretionary	Sequestrable
010-04-5033-302 Land Aequisition	
1160 - Appropriation, discretionary	Sequestrable
010-04-5132-302 Range Improvements	
1260 - Appropriation, mandatory	Sequestrable
010-04-9921-302 Miscellaneous Permanent Payment Accounts	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-04-9926-302 Permanent Operating Funds	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments
010-04-9971-302 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Bureau of Ocean Energy Management	
010-06-1917-302 Ocean Energy Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-06-5572-306 Coastal Impact Assistance	
1260 - Appropriation, mandatory	Sequestrable
Bureau of Reclamation	
010-10-0667-301 Bureau of Reclamation Loan Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
010-10-0680-301 Water and Related Resources	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-10-0687-301 California Bay-Delta Restoration	
1160 - Appropriation, discretionary	Sequestrable
010-10-2636-301 Indian Water Rights Settlements	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Tribal and Indian
010-10-4079-301 Lower Colorado River Basin Development Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental, voluntary payments

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-10-4081-301 Upper Colorado River Basin Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental, voluntary payments
010-10-4524-301 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-10-5065-301 Policy and Administration	
1160 - Appropriation, discretionary	Sequestrable
010-10-5173-301 Central Valley Project Restoration Fund	
1160 - Appropriation, discretionary	Sequestrable
010-10-5483-301 San Gabriel Basin Restoration Fund	
1160 - Appropriation, discretionary	Sequestrable
010-10-5537-301 San Joaquin Restoration Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- prior legal listed
010-10-5593-301 Reclamation Water Settlements Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Tribal and Indian
010-10-5656-301 Colorado River Dam Fund, Boulder Canyon Project	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
010-10-8070-301 Reclamation Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Bureau of Safety and Environmental Enforcement	
010-22-1700-302 Offshore Safety and Environmental Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-22-8370-302 Oil Spill Research	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Central Utah Project	
010-11-0787-301 Central Utah Project Completion Account	
1160 - Appropriation, discretionary	Sequestrable
010-11-5174-301 Utah Reclamation Mitigation and Conservation Account	
1160 - Appropriation, discretionary	Sequestrable
Departmental Offices	
010-84-0102-306 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-84-2010-502 Indian Education Scholarship Holding Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
010-84-5003-806 Mineral Leasing and Associated Payments	
1260 - Appropriation, mandatory	Sequestrable
010-84-5045-806 National Petroleum Reserve, Alaska	
1260 - Appropriation, mandatory	Sequestrable
010-84-5243-302 National Forests Fund, Payment to States	
1260 - Appropriation, mandatory	Sequestrable
010-84-5248-302 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	
1260 - Appropriation, mandatory	Sequestrable
010-84-5535-302 States Share from Certain Gulf of Mexico Leases	
1260 - Appropriation, mandatory	Sequestrable
010-84-5574-806 Geothermal Lease Revenues, Payment to Counties	
1260 - Appropriation, mandatory	Sequestrable
010-84-5670-452 Trust Land Consolidation Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- Tribal and Indian

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department-Wide Programs	
010-95-1114-806 Payments in Lieu of Taxes	
1260 - Appropriation, mandatory	Sequestrable
010-95-1121-304 Central Hazardous Materials Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-95-1125-302 Wildland Fire Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
010-95-1127-302 FLAME Wildfire Suppression Reserve Fund	
1160 - Appropriation, discretionary	Sequestrable
010-95-1618-302 Natural Resource Damage Assessment Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(2) -- prior legal listed
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- prior legal listed
010-95-4523-306 Working Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
010-95-4529-306 Interior Franchise Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Insular Affairs	
010-85-0412-808 Assistance to Territories	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- listed
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-85-0415-808 Compact of Free Association	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- listed
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-85-0418-806 Payments to the United States Territories, Fiscal Assistance	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
National Indian Gaming Commission	
010-92-0118-806 Salaries and Expenses	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-92-5141-806 National Indian Gaming Commission, Gaming Activity Fees	
1260 - Appropriation, mandatory	Sequestrable
National Park Service	
010-24-1036-303 Operation of the National Park System	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-24-1039-303 Construction (and Major Maintenance)	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-24-1042-303 National Recreation and Preservation	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-24-2645-303 Park Partnership Project Grants	
1160 - Appropriation, discretionary	Sequestrable
010-24-5035-303 Land Acquisition and State Assistance	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1640 - Contract authority, mandatory	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-24-5140-303 Historic Preservation Fund	
1160 - Appropriation, discretionary	Sequestrable
010-24-9924-303 Other Permanent Appropriations	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement, 255(g)(1)(A) -- voluntary payments
010-24-9928-303 Recreation Fee Permanent Appropriations	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
010-24-9972-303 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Office of Inspector General	
010-88-0104-306 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Surface Mining Reclamation and Enforcement	
010-08-1801-302 Regulation and Technology	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
010-08-1803-302 Payments to States in Lieu of Coal Fee Receipts	
1260 - Appropriation, mandatory	Sequestrable
010-08-1803-806 Payments to States in Lieu of Coal Fee Receipts	
1260 - Appropriation, mandatory	Sequestrable
010-08-1804-551 Supplemental Payments to UMWA Health Plans	
1260 - Appropriation, mandatory	Sequestrable
010-08-5015-302 Abandoned Mine Reclamation Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-08-5015-551 Abandoned Mine Reclamation Fund	
1260 - Appropriation, mandatory	Sequestrable
Office of the Solicitor	
010-86-0107-306 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of the Special Trustee for American Indians	
010-90-0120-808 Federal Trust Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-90-5265-452 Tribal Special Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
010-90-8030-452 Tribal Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
United States Fish and Wildlife Service	
010-18-1611-302 Resource Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
010-18-1612-302 Construction	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
010-18-1652-302 Multinational Species Conservation Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- donations
010-18-1696-302 Neotropical Migratory Bird Conservation	
1160 - Appropriation, discretionary	Sequestrable

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
010-18-5020-302 Land Acquisition	
1160 - Appropriation, discretionary	Sequestrable
010-18-5029-303 Federal Aid in Wildlife Restoration	
1260 - Appropriation, mandatory	Sequestrable
010-18-5091-806 National Wildlife Refuge Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
010-18-5137-303 Migratory Bird Conservation Account	
1260 - Appropriation, mandatory	Sequestrable
010-18-5143-302 Cooperative Endangered Species Conservation Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
010-18-5241-302 North American Wetlands Conservation Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
010-18-5252-303 Recreation Enhancement Fee Program, FWS	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
010-18-5474-302 State wildlife grants, from LWCF	
1160 - Appropriation, discretionary	Sequestrable
010-18-8151-303 Sport Fish Restoration	
1260 - Appropriation, mandatory	Sequestrable
010-18-8216-302 Contributed Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
010-18-9927-302 Miscellaneous Permanent Appropriations	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments, donations

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
United States Geological Survey	
010-12-0804-306 Surveys, Investigations, and Research	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
010-12-4556-306 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
010-12-8562-306 Contributed Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Justice	
Bureau of Alcohol, Tobacco, Firearms, and Explosives	
011-14-0700-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-14-0720-751 Construction	
1160 - Appropriation, discretionary	Sequestrable
Drug Enforcement Administration	
011-12-1100-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-12-1101-751 Construction	
1160 - Appropriation, discretionary	Sequestrable
011-12-5131-751 Diversion Control Fee Account	
1260 - Appropriation, mandatory	Sequestrable
Federal Bureau of Investigation	
011-10-0200-054 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
011-10-0200-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
011-10-0203-751 Construction	
1160 - Appropriation, discretionary	Sequestrable
Federal Prison System	
011-20-1003-753 Buildings and Facilities	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
011-20-1060-753 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
011-20-4500-753 Federal Prison Industries, Incorporated	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
011-20-8408-753 Commissary Funds, Federal Prisons (trust Revolving Fund)	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
General Administration	
011-03-0129-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-03-0132-751 Tactical Law Enforcement Wireless Communications	
1160 - Appropriation, discretionary	Sequestrable
011-03-0134-751 Justice Information Sharing Technology	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-03-0136-753 Detention Trustee	
1160 - Appropriation, discretionary	Sequestrable
011-03-0328-751 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-03-0339-751 Administrative Review and Appeals	
1160 - Appropriation, discretionary	Sequestrable
011-03-1102-754 National Drug Intelligence Center	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
011-03-4526-751 Working Capital Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Interagency Law Enforcement	
011-07-0323-751 Interagency Crime and Drug Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Legal Activities and U.S. Marshals	
011-05-0100-153 Salaries and Expenses, Foreign Claims Settlement Commission	
1160 - Appropriation, discretionary	Sequestrable
011-05-0128-752 Salaries and Expenses, General Legal Activities	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-05-0133-751 Construction	
1160 - Appropriation, discretionary	Sequestrable
011-05-0311-752 Fees and Expenses of Witnesses	
1260 - Appropriation, mandatory	Sequestrable
011-05-0319-752 Salaries and Expenses, Antitrust Division	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-05-0322-752 Salaries and Expenses, United States Attorneys	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-05-0324-752 Salaries and Expenses, United States Marshals Service	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
011-05-0327-752 Independent Counsel	
1260 - Appropriation, mandatory	Sequestrable
011-05-0340-754 September 11th Victim Compensation (general Fund)	
1260 - Appropriation, mandatory	Sequestrable
011-05-0500-752 Salaries and Expenses, Community Relations Service	
1160 - Appropriation, discretionary	Sequestrable
011-05-4575-752 Justice Prisoner and Alien Transportation System Fund, U.S. Marshals	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-05-5042-752 Assets Forfeiture Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
011-05-5073-752 United States Trustee System Fund	
1160 - Appropriation, discretionary	Sequestrable
National Security Division	
011-08-1300-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Office of Justice Programs	
011-21-0334-751 Weed and Seed Program Fund	
1160 - Appropriation, discretionary	Sequestrable
011-21-0401-754 Research, Evaluation, and Statistics	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-0403-754 Public Safety Officer Benefits	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(B) -- listed retirement
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
011-21-0404-754 State and Local Law Enforcement Assistance	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-0405-754 Juvenile Justice Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-0406-754 Community Oriented Policing Services	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-0409-754 Violence against Women Prevention and Prosecution Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-0420-754 Salaries and Expenses, Office of Justice Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
011-21-5041-754 Crime Victims Fund	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities
Radiation Exposure Compensation	
011-06-0333-054 Payment to Radiation Exposure Compensation Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
011-06-8116-054 Radiation Exposure Compensation Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
United States Parole Commission	
011-04-1061-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Labor	
Bureau of Labor Statistics	
012-20-0200-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
Departmental Management	
012-25-0106-505 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
012-25-0162-505 Information Technology Modernization	
1160 - Appropriation, discretionary	Sequestrable
012-25-0164-702 Veterans Employment and Training	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
012-25-0165-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
012-25-0166-505 Office of Disability Employment Policy	
1160 - Appropriation, discretionary	Sequestrable
012-25-4601-505 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Employee Benefits Security Administration	
012-11-1700-601 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Employment and Training Administration	
012-05-0168-603 Short Time Compensation Programs	
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(i) -- unemployment and sequestrable activities

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
012-05-0172-504 Program Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0174-504 Training and Employment Services	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0175-504 Community Service Employment for Older Americans	
1160 - Appropriation, discretionary	Sequestrable
012-05-0178-603 Payments to the Unemployment Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0179-504 State Unemployment Insurance and Employment Service Operations	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0179-603 State Unemployment Insurance and Employment Service Operations	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0181-504 Office of Job Corps	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
012-05-0187-504 TAA Community College and Career Training Grant Fund	
1260 - Appropriation, mandatory	Sequestrable
012-05-0326-504 Federal Unemployment Benefits and Allowances	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
012-05-0326-603 Federal Unemployment Benefits and Allowances	
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
012-05-0327-603 Advances to the Unemployment Trust Fund and Other Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
012-05-1800-603 Federal Additional Unemployment Compensation Program, Recovery	
1260 - Appropriation, mandatory	Sequestrable
012-05-8042-504 Unemployment Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
012-05-8042-603 Unemployment Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sec. 256 special rule, 256(i) -- unemployment and sequestrable activities
1440 - Borrowing authority, mandatory	Sec. 256 special rule, 256(i) -- unemployment
Employment Standards Administration	
012-17-0105-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
Mine Safety and Health Administration	
012-19-1200-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Occupational Safety and Health Administration	
012-18-0400-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
Office of Federal Contract Compliance Programs	
012-22-0148-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Office of Labor Management Standards	
012-23-0150-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Office of Workers' Compensation Programs	
012-15-0163-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
012-15-0169-601 Special Benefits for Disabled Coal Miners	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1280 - Advance appropriations, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
012-15-1521-601 Special Benefits	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
012-15-1521-602 Special Benefits	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
012-15-1523-053 Energy Employees Occupational Illness Compensation Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
012-15-1524-053 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund	
1260 - Appropriation, mandatory	Sequestrable
012-15-5155-602 Panama Canal Commission Compensation Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
012-15-8144-601 Black Lung Disability Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
012-15-9971-601 Special Workers' Compensation Expenses	
1160 - Appropriation, discretionary	Sequestrable, under a discretionary cap sequestration; Exempt under a Joint Committee sequestration.
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
Pension Benefit Guaranty Corporation	
012-12-4204-601 Pension Benefit Guaranty Corporation Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(2) -- prior legal listed, 255(g)(1)(A) voluntary payments
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed, 255(g)(1)(A) voluntary payments
Wage and Hour Division	
012-16-0143-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
012-16-5393-505 H-1 B and L Fraud Prevention and Detection	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of State	
Administration of Foreign Affairs	
014-05-0113-153 Diplomatic and Consular Programs	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
014-05-0120-153 Capital Investment Fund	
1160 - Appropriation, discretionary	Sequestrable
014-05-0121-153 Conflict Stabilization Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-05-0209-154 Educational and Cultural Exchange Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-05-0520-153 Protection of Foreign Missions and Officials	
1160 - Appropriation, discretionary	Sequestrable
014-05-0522-153 Emergencies in the Diplomatic and Consular Service	
1160 - Appropriation, discretionary	Sequestrable
014-05-0523-153 Payment to the American Institute in Taiwan	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-05-0524-153 Buying Power Maintenance	
1160 - Appropriation, discretionary	Sequestrable
014-05-0529-153 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
014-05-0535-153 Embassy Security, Construction, and Maintenance	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
014-05-0540-153 Payment to Foreign Service Retirement and Disability Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
014-05-0545-153 Representation Allowances	
1160 - Appropriation, discretionary	Sequestrable
014-05-0601-153 Repatriation Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
014-05-4519-153 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
014-05-5497-602 Foreign Service National Defined Contributions Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
014-05-8186-602 Foreign Service Retirement and Disability Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
014-05-8340-602 Foreign Service National Separation Liability Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
014-05-9971-153 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
International Commissions	
014-15-1069-301 Salaries and Expenses, IBWC	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-15-1078-301 Construction, IBWC	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-15-1082-301 American Sections, International Commissions	
1160 - Appropriation, discretionary	Sequestrable
014-15-1087-302 International Fisheries Commissions	
1160 - Appropriation, discretionary	Sequestrable
International Organizations and Conferences	
014-10-1124-153 Contributions for International Peacekeeping Activities	
1160 - Appropriation, discretionary	Sequestrable
014-10-1126-153 Contributions to International Organizations	
1160 - Appropriation, discretionary	Sequestrable
Other	
014-25-0040-151 United States Emergency Refugee and Migration Assistance Fund	
1160 - Appropriation, discretionary	Sequestrable
014-25-0202-154 East-West Center	
1160 - Appropriation, discretionary	Sequestrable
014-25-0210-154 National Endowment for Democracy	
1160 - Appropriation, discretionary	Sequestrable
014-25-0525-154 Payment to the Asia Foundation	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
014-25-1015-151 Complex Crises Fund	
1160 - Appropriation, discretionary	Sequestrable
014-25-1022-151 International Narcotics Control and Law Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-25-1031-151 Global Health Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-25-1121-151 Democracy Fund	
1160 - Appropriation, discretionary	Sequestrable
014-25-1143-151 Migration and Refugee Assistance	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-25-5151-153 International Center, Washington, D.C.	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
014-25-5177-153 International Litigation Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
014-25-8276-154 Israeli Arab and Eisenhower Exchange Fellowship Programs	
1160 - Appropriation, discretionary	Sequestrable
014-25-8813-153 Center for Middle Eastern-Western Dialogue Trust Fund	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Transportation	
Federal Aviation Administration	
021-12-1301-402 Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
021-12-4120-402 Aviation Insurance Revolving Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
021-12-4562-402 Administrative Services Franchise Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-12-8104-402 Trust Fund Share of FAA Activities (Airport and Airway Trust Fund)	
1160 - Appropriation, discretionary	Sequestrable
021-12-8106-402 Grants-in-aid for Airports (Airport and Airway Trust Fund)	
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
021-12-8107-402 Facilities and Equipment (Airport and Airway Trust Fund)	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
021-12-8108-402 Research, Engineering and Development (Airport and Airway Trust Fund)	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Federal Highway Administration	
021-15-0500-401 Emergency Relief Program	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
021-15-0504-401 Highway Infrastructure Investment, Recovery Act	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
021-15-0534-401 Payment to the Transportation Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
021-15-0542-401 TIFIA General Fund Program Account, Federal Highway Administration, Transportation	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-15-0548-401 Highway Infrastructure Programs	
1160 - Appropriation, discretionary	Sequestrable
021-15-8083-401 Federal-aid Highways	
1260 - Appropriation, mandatory	Sequestrable
1640 - Contract authority, mandatory	Includes both sequestrable and exempt activities, 255(j) -- Contract Authority subject to obligation limitations only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
021-15-8402-401 Right-of-way Revolving Fund Liquidating Account	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
021-15-9911-401 Miscellaneous Appropriations	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
021-15-9971-401 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Federal Motor Carrier Safety Administration	
021-17-8158-401 Motor Carrier Safety Grants	
1160 - Appropriation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
021-17-8159-401 Motor Carrier Safety Operations and Programs	
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Federal Railroad Administration	
021-27-0121-401 Operating Subsidy Grants to the National Railroad Passenger Corporation	
1160 - Appropriation, discretionary	Sequestrable
021-27-0125-401 Capital and Debt Service Grants to the National Railroad Passenger Corporation	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
021-27-0700-401 Safety and Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
021-27-0701-401 Railroad Safety Technology Program	
1160 - Appropriation, discretionary	Sequestrable
021-27-0716-401 Rail Line Relocation and Improvement Program	
1160 - Appropriation, discretionary	Sequestrable
021-27-0719-401 Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service	
1160 - Appropriation, discretionary	Sequestrable
021-27-0745-401 Railroad Research and Development	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-27-0750-401 Railroad Rehabilitation and Improvement Program	
1260 - Appropriation, mandatory	Sequestrable
021-27-4411-401 Railroad Rehabilitation and Improvement Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Federal Transit Administration	
021-36-1120-401 Administrative Expenses	
1160 - Appropriation, discretionary	Sequestrable

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
021-36-1128-401 Washington Metropolitan Area Transit Authority	
1160 - Appropriation, discretionary	Sequestrable
021-36-1131-401 Grants for Energy Efficiency and Greenhouse Gas Reductions	
1160 - Appropriation, discretionary	Sequestrable
021-36-1134-401 Capital Investment Grants	
1160 - Appropriation, discretionary	Sequestrable
021-36-1137-401 Research and University Research Centers	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-36-8350-401 Transit Formula Grants	
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
Maritime Administration	
021-70-1710-054 Ready Reserve Force	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-70-1711-054 Maritime Security Program	
1160 - Appropriation, discretionary	Sequestrable
021-70-1750-403 Operations and Training	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-70-1751-403 Ocean Freight Differential	
1440 - Borrowing authority, mandatory	Sequestrable
021-70-1752-403 Maritime Guaranteed Loan (title XI) Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
021-70-1768-403 Ship Disposal	
1160 - Appropriation, discretionary	Sequestrable
021-70-1770-403 Assistance to Small Shipyards	
1160 - Appropriation, discretionary	Sequestrable
021-70-4303-403 Vessel Operations Revolving Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-70-5560-403 Port of Guam Improvement Enterprise Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-70-8547-403 Miscellaneous Trust Funds, Maritime Administration	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations, voluntary payments
National Highway Traffic Safety Administration	
021-18-0650-401 Operations and Research	
1160 - Appropriation, discretionary	Sequestrable
021-18-0660-401 National Driver Register Modernization	
1160 - Appropriation, discretionary	Sequestrable
021-18-8016-401 Operations and Research (Transportation Trust Fund)	
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
021-18-8020-401 Highway Traffic Safety Grants	
1640 - Contract authority, mandatory	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
1966 - Limitation, discretionary	Exempt, 255(j) -- Contract Authority subject to obligation limitations only
Office of Inspector General	
021-56-0130-407 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of the Secretary	
021-04-0102-407 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
021-04-0111-402 Compensation for Air Carriers	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
021-04-0116-407 Financial Management Capital	
1160 - Appropriation, discretionary	Sequestrable
021-04-0118-407 Office of Civil Rights	
1160 - Appropriation, discretionary	Sequestrable
021-04-0119-407 Minority Business Outreach	
1160 - Appropriation, discretionary	Sequestrable
021-04-0142-407 Transportation Planning, Research, and Development	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-04-0143-401 National Infrastructure Investments	
1160 - Appropriation, discretionary	Sequestrable
021-04-0155-407 Minority Business Resource Center Program	
1160 - Appropriation, discretionary	Sequestrable
021-04-0156-402 Compensation for General Aviation Operations	
1160 - Appropriation, discretionary	Sequestrable
021-04-0159-407 Cyber Security Initiatives	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
021-04-1730-407 Research and Development	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-04-4520-407 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
021-04-4522-407 Working Capital Fund, Volpe National Transportation Systems Center	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-04-5423-402 Essential Air Service and Rural Airport Improvement Fund	
1260 - Appropriation, mandatory	Sequestrable
021-04-8304-402 Payments to Air Carriers	
1160 - Appropriation, discretionary	Sequestrable
Pipeline and Hazardous Materials Safety Administration	
021-50-1400-407 Operational Expenses	
1160 - Appropriation, discretionary	Sequestrable
021-50-1401-407 Hazardous Materials Safety	
1160 - Appropriation, discretionary	Sequestrable
021-50-5172-407 Pipeline Safety	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
021-50-5282-407 Emergency Preparedness Grants	
1260 - Appropriation, mandatory	Sequestrable
021-50-8121-407 Trust Fund Share of Pipeline Safety	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Saint Lawrence Seaway Development Corporation	
021-40-4089-403 Saint Lawrence Seaway Development Corporation	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
021-40-8003-403 Operations and Maintenance	
1160 - Appropriation, discretionary	Sequestrable
Surface Transportation Board	
021-61-0301-401 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of the Treasury	
Alcohol and Tobacco Tax and Trade Bureau	
015-13-1008-803 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
015-13-5737-806 Internal Revenue Collections for Puerto Rico	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
Bureau of Engraving and Printing	
015-20-4502-803 Bureau of Engraving and Printing Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
Comptroller of the Currency	
015-57-8413-373 Assessment Funds	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
Departmental Offices	
015-05-0101-803 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
015-05-0106-803 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
015-05-0115-803 Department-wide Systems and Capital Investments Programs	
1160 - Appropriation, discretionary	Sequestrable
015-05-0119-803 Treasury Inspector General for Tax Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-05-0123-376 Terrorism Insurance Program	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- prior legal listed
015-05-0126-371 GSE Mortgage-Backed Securities Purchase Program Account	
1260 - Appropriation, mandatory	Sequestrable
015-05-0128-376 Office of Financial Stability	
1260 - Appropriation, mandatory	Exempt, 255(i) -- Recovery
015-05-0133-376 Special Inspector General for the Troubled Asset Relief Program	
1160 - Appropriation, discretionary	Exempt, 255(i) -- Recovery
015-05-0136-604 Troubled Asset Relief Program, Housing Programs	
1260 - Appropriation, mandatory	Sequestrable
015-05-0139-604 Grants to States for Low-Income Housing Projects in Lieu of Low-Income Housing Credit Allocations	
1260 - Appropriation, mandatory	Sequestrable
015-05-0140-271 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act	
1260 - Appropriation, mandatory	Sequestrable
015-05-0141-376 Small Business Lending Fund Program Account	
1260 - Appropriation, mandatory	Sequestrable
015-05-1881-451 Community Development Financial Institutions Fund Program Account	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
015-05-4444-155 Exchange Stabilization Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
015-05-4501-803 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-05-4560-803 Treasury Franchise Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
015-05-5081-808 Presidential Election Campaign Fund	
1260 - Appropriation, mandatory	Sequestrable
015-05-5590-376 Financial Research Fund	
1260 - Appropriation, mandatory	Sequestrable
015-05-5697-751 Treasury Forfeiture Fund	
1260 - Appropriation, mandatory	Sequestrable
015-05-8524-451 Capital Magnet Fund, Community Develpment Financial Institutions	
1160 - Appropriation, discretionary	Sequestrable
Federal Financing Bank	
015-11-4521-803 Federal Financing Bank	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Financial Crimes Enforcement Network	
015-04-0173-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Fiscal Service	
015-12-0114-271 Biomass Energy Development	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
015-12-0520-803 Salaries and Expenses, Fiscal Service	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-12-0562-803 Reimbursements to Federal Reserve Banks	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
015-12-1710-803 Payment of Government Losses in Shipment	
1260 - Appropriation, mandatory	Sequestrable
015-12-1802-803 Financial Agent Services	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
015-12-1805-452 Payment to the Cheyenne River Sioux Tribal Recovery Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
015-12-1825-401 Payment to FRA for AMTRAK Debt Restructuring	
1260 - Appropriation, mandatory	Sequestrable
015-12-1851-908 Payment to the Resolution Funding Corporation	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-12-1860-908 Interest on Uninvested Funds	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-12-1877-908 Federal Interest Liabilities to States	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-12-1880-908 Interest Paid to Credit Financing Accounts	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-12-1884-803 Federal Reserve Bank Reimbursement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
015-12-1895-808 Claims, Judgments, and Relief Acts	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
015-12-4109-803 Check Forgery Insurance Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-12-8209-306 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
Interest on the Public Debt	
015-60-0550-901 Interest on Treasury Debt Securities (gross)	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-60-0555-901 Interest Paid to Trust Fund Receipt Accounts - Shadow Account	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-60-0556-901 Interest Paid to Expenditure Accounts - Shadow Account	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-60-0557-901 Interest Paid to Federal Fund Receipt Accounts - Shadow Account	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
Internal Revenue Service	
015-45-0904-908 Refunding Internal Revenue Collections, Interest	
1260 - Appropriation, net interest	Exempt, 255(c) -- Net interest
015-45-0905-609 Payment Where Recovery Rebate Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Sequestrable
015-45-0906-609 Payment Where Earned Income Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0912-803 Taxpayer Services	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
015-45-0913-751 Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-45-0913-803 Enforcement	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
015-45-0919-803 Operations Support	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
015-45-0921-803 Business Systems Modernization	
1160 - Appropriation, discretionary	Sequestrable
015-45-0922-609 Payment Where Child Tax Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0923-551 Payment Where Health Coverage Tax Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0928-803 Health Insurance Tax Credit Administration	
1160 - Appropriation, discretionary	Sequestrable
015-45-0929-609 Payment Where Alternative Minimum Tax Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0930-604 Payment Where Tax Credit to Aid First-Time Homebuyers Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0931-376 Payment Where Certain Tax Credits Exceed Liability for Corporate Tax	
1260 - Appropriation, mandatory	Sequestrable
015-45-0932-502 Payment Where American Opportunity Credit Exceeds Liability for TAX	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-45-0933-609 Payment Where Making Work Pay Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0935-806 Build America Bond Payments, Recovery Act	
1260 - Appropriation, mandatory	Sequestrable
015-45-0936-551 Payment Where COBRA Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0942-602 Payment Where Tax Credit for Certain Government Retirees Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0945-501 Payment to Issuer of Qualified Zone Academy Bonds	
1260 - Appropriation, mandatory	Sequestrable
015-45-0946-501 Payment to Issuer of Qualified School Construction Bonds	
1260 - Appropriation, mandatory	Sequestrable
015-45-0947-271 Payment to Issuer of New Clean Renewable Energy Bonds	
1260 - Appropriation, mandatory	Sequestrable
015-45-0948-272 Payment to Issuer of Qualified Energy Conservation Bonds	
1260 - Appropriation, mandatory	Sequestrable
015-45-0950-609 Payment Where Adoption Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Exempt, 255(d) -- refundable credit
015-45-0951-551 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax	
1260 - Appropriation, mandatory	Sequestrable
015-45-0952-552 Therapeutic Discovery Program Grants and Administration	
1260 - Appropriation, mandatory	Sequestrable
015-45-4413-803 Federal Tax Lien Revolving Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
015-45-5432-803 IRS Miscellaneous Retained Fees	
1260 - Appropriation, mandatory	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- voluntary payments portion only
015-45-5433-803 Informant Payments	
1260 - Appropriation, mandatory	Sequestrable
Office of Thrift Supervision	
015-58-4108-373 Office of Thrift Supervision	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, offsetting governmental collections, mandatory	Exempt, 255(g)(1)(A) -- listed
United States Mint	
015-25-4159-803 United States Mint Public Enterprise Fund	
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Department of Veterans Affairs	
Benefits Programs	
029-25-0102-701 Compensation and Pensions	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-0120-701 Veterans Insurance and Indemnities	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-0137-702 Readjustment Benefits	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-1119-704 Veterans Housing Benefit Program Fund	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-1120-704 Native American Veteran Housing Loan Program Account	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-4009-701 Servicemembers' Group Life Insurance Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-4010-701 Veterans Reopened Insurance Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-4012-701 Service-disabled Veterans Insurance Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-4025-704 Housing Liquidating Account	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
029-25-8132-701 National Service Life Insurance Fund	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-8133-702 Post-Vietnam Era Veterans Education Account	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-8150-701 United States Government Life Insurance Fund	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
029-25-8455-701 Veterans Special Life Insurance Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
Departmental Administration	
029-40-0110-703 Construction, Major Projects	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0111-703 Construction, Minor Projects	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0129-705 National Cemetery Administration	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0142-705 General Administration	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0167-705 Information Technology Systems	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0170-705 Office of Inspector General	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
029-40-0181-703 Grants for Construction of State Extended Care Facilities	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-0183-705 Grants for Construction of Veterans Cemeteries	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-40-4537-705 Supply Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-40-4539-705 Franchise Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
Veterans Health Administration	
029-15-0152-703 Medical Support and Compliance	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1180 - Advance appropriations, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
029-15-0160-703 Medical Services	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1180 - Advance appropriations, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
029-15-0161-703 Medical and Prosthetic Research	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
029-15-0162-703 Medical Facilities	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1180 - Advance appropriations, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, federal sources, discretionary	Exempt, 255(b) -- Veterans Programs
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(b) -- Veterans Programs

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
029-15-0165-703 DOD-VA Health Care Sharing Incentive Fund	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-15-0169-703 Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
029-15-4014-705 Canteen Service Revolving Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-15-4026-703 Medical Center Research Organizations	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
029-15-8180-705 General Post Fund, National Homes	
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs

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(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Corps of Engineers--Civil Works	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
202-00-3121-301 Investigations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
202-00-3122-301 Construction	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
202-00-3123-301 Operation and Maintenance	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
202-00-3124-301 Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
202-00-3125-301 Flood Control and Coastal Emergencies	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
202-00-3126-301 Regulatory Program	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
202-00-3128-301 Washington Aqueduct	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
202-00-3130-053 Formerly Utilized Sites Remedial Action Program	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
202-00-3132-054 Office of the Assistant Secretary of the Army for Civil Works	
1160 - Appropriation, discretionary	Sequestrable
202-00-4902-301 Revolving Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
202-00-5383-301 Special Recreation User Fee	
1160 - Appropriation, discretionary	Sequestrable
202-00-8217-306 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
202-00-8333-301 Coastal Wetlands Restoration Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
202-00-8861-301 Inland Waterways Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
202-00-8862-301 Rivers and Harbors Contributed Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
202-00-8863-301 Harbor Maintenance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
202-00-9921-301 Permanent Appropriations	
1260 - Appropriation, mandatory	Sequestrable
202-00-9921-806 Permanent Appropriations	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Other Defense Civil Programs	
American Battle Monuments Commission	
200-15-0100-705 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
200-15-0101-705 Foreign Currency Fluctuations Account	
1160 - Appropriation, discretionary	Sequestrable
200-15-8569-705 Contributions	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Armed Forces Retirement Home	
200-20-0100-602 General Fund Payment, Armed Forces Retirement Home	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
200-20-8522-602 Armed Forces Retirement Home	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental, vol paymts portion only
Cemeterial Expenses	
200-25-1805-705 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Educational Benefits	
200-10-8098-702 Education Benefits Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Forest and Wildlife Conservation, Military Reservations	
200-30-5095-303 Wildlife Conservation	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Military Retirement	
200-05-0040-054 Payment to Military Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
200-05-8097-602 Military Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Retiree Health Care	
200-07-0850-054 Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
200-07-5472-551 Department of Defense Medicare-Eligible Retiree Health Care Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
Selective Service System	
200-45-0400-054 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Environmental Protection Agency	
1160 - Appropriation, discretionary	Sequestrable
020-00-0107-304 Science and Technology	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
020-00-0108-304 Environmental Programs and Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
020-00-0110-304 Buildings and Facilities	
1160 - Appropriation, discretionary	Sequestrable
020-00-0112-304 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
020-00-0250-304 Payment to the Hazardous Substance Superfund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
020-00-4310-304 Reregistration and Expedited Processing Revolving Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
020-00-4565-304 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
020-00-5374-304 Pesticide Registration Fund	
1160 - Appropriation, discretionary	Sequestrable
020-00-8145-304 Hazardous Substance Superfund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
020-00-8153-304 Leaking Underground Storage Tank Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
020-00-8221-304 Inland Oil Spill Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Executive Office of the President	
Council of Economic Advisers	
100-20-1900-802 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Council on Environmental Quality and Office of Environmental Quality	
100-25-1453-802 Council on Environmental Quality and Office of Environmental Quality	
1160 - Appropriation, discretionary	Sequestrable
Executive Residence at the White House	
100-10-0109-802 White House Repair and Restoration	
1160 - Appropriation, discretionary	Sequestrable
100-10-0210-802 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
National Security Council and Homeland Security Council	
100-35-2000-802 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Administration	
100-50-0038-802 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Office of Management and Budget	
100-55-0300-802 Office of Management and Budget	
1160 - Appropriation, discretionary	Sequestrable
Office of National Drug Control Policy	
100-60-1457-802 Office of National Drug Control Policy	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of Science and Technology Policy	
100-65-2600-802 Office of Science and Technology Policy	
1160 - Appropriation, discretionary	Sequestrable
Office of the United States Trade Representative	
100-70-0400-802 Office of the United States Trade Representative	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Special Assistance to the President and the Official Residence of the Vice President	
100-15-1454-802 Special Assistance to the President and the Official Residence of the Vice President	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
The White House	
100-05-0209-802 The White House	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1) -- listed, compensation of the President only
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Unanticipated Needs	
100-95-0035-802 Partnership Fund for Program Integrity Innovation	
1160 - Appropriation, discretionary	Sequestrable
100-95-0036-802 Integrated, Efficient and Effective Uses of Information Technology	
1160 - Appropriation, discretionary	Sequestrable
100-95-0037-802 Unanticipated Needs	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
General Services Administration	
General Activities	
023-30-0105-802 Allowances and Office Staff for Former Presidents	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- listed, retirement portion only
023-30-0108-804 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
023-30-0110-804 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
023-30-0401-804 Government-wide Policy	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
023-30-0600-804 Electronic Government (E-GOV) Fund	
1160 - Appropriation, discretionary	Sequestrable
023-30-4540-804 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
023-30-4549-376 Federal Citizen Services Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
023-30-5381-804 Acquisition Workforce Training Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Real Property Activities	
023-05-0535-804 Real Property Relocation	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
023-05-4542-804 Federal Buildings Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
023-05-5254-804 Disposal of Surplus Real and Related Personal Property	
1260 - Appropriation, mandatory	Sequestrable
Supply and Technology Activities	
023-10-4534-804 Acquisition Services Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
023-10-5250-804 Expenses of Transportation Audit Contracts and Contract Administration	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
International Assistance Programs	
African Development Foundation	
184-50-0700-151 African Development Foundation	
1160 - Appropriation, discretionary	Sequestrable
184-50-8239-151 Gifts and Donations, African Development Foundation	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Agency for International Development	
184-15-0300-151 Capital Investment Fund of the United States Agency for International Development.	
1160 - Appropriation, discretionary	Sequestrable
184-15-0305-151 Conflict Stabilization Operations	
1160 - Appropriation, discretionary	Sequestrable
184-15-0306-151 Assistance for Europe, Eurasia and Central Asia	
1160 - Appropriation, discretionary	Sequestrable
184-15-1000-151 Operating Expenses of the Agency for International Development	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-15-1007-151 Operating Expenses, Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-15-1021-151 Development Assistance Program	
1160 - Appropriation, discretionary	Sequestrable
184-15-1027-151 Transition Initiatives	
1160 - Appropriation, discretionary	Sequestrable
184-15-1033-151 HIV/AIDS Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-15-1035-151 International Disaster Assistance	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
184-15-1264-151 Development Credit Authority Program Account	
1160 - Appropriation, discretionary	Sequestrable
184-15-4103-151 Economic Assistance Loans Liquidating Account	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
184-15-4175-151 Property Management Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
184-15-4340-151 Housing and Other Credit Guaranty Programs Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
184-15-4513-151 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-15-8342-602 Foreign Service National Separation Liability Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
184-15-9971-151 Miscellaneous Trust Funds, AID	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
Inter-American Foundation	
184-40-3100-151 Inter-American Foundation	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
International Security Assistance	
184-05-1032-152 Peacekeeping Operations	
1160 - Appropriation, discretionary	Sequestrable
184-05-1037-152 Economic Support Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
184-05-1040-152 Global Security Contingency Fund	
1160 - Appropriation, discretionary	Sequestrable
184-05-1075-152 Nonproliferation, Antiterrorism, Demining, and Related Programs	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-05-1081-152 International Military Education and Training	
1160 - Appropriation, discretionary	Sequestrable
184-05-1082-152 Foreign Military Financing Program	
1160 - Appropriation, discretionary	Sequestrable
184-05-1083-152 Pakistan Counterinsurgency Capability Fund	
1160 - Appropriation, discretionary	Sequestrable
184-05-4121-152 Foreign Military Loan Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Military Sales Program	
184-70-4116-155 Special Defense Acquisition Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
184-70-8242-155 Foreign Military Sales Trust Fund	
1640 - Contract authority, mandatory	Exempt, 255(g)(1)(A) -- listed
Millennium Challenge Corporation	
184-03-2750-151 Millennium Challenge Corporation	
1160 - Appropriation, discretionary	Sequestrable
Multilateral Assistance	
184-10-0071-151 Strategic Climate Fund	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
184-10-0072-151 Contribution to the Inter-American Development Bank	
1160 - Appropriation, discretionary	Sequestrable
184-10-0073-151 Contribution to the International Development Association	
1160 - Appropriation, discretionary	Sequestrable
184-10-0076-151 Contribution to the Asian Development Bank	
1160 - Appropriation, discretionary	Sequestrable
184-10-0077-151 Contribution to the International Bank for Reconstruction and Development	
1160 - Appropriation, discretionary	Sequestrable
184-10-0079-151 Contribution to the African Development Fund	
1160 - Appropriation, discretionary	Sequestrable
184-10-0080-151 Clean Technology Fund	
1160 - Appropriation, discretionary	Sequestrable
184-10-0089-151 Contribution to Enterprise for the Americas Multilateral Investment Fund	
1160 - Appropriation, discretionary	Sequestrable
184-10-0091-151 Debt Restructuring	
1160 - Appropriation, discretionary	Sequestrable
184-10-1005-151 International Organizations and Programs	
1160 - Appropriation, discretionary	Sequestrable
184-10-1039-151 Contributions to the International Fund for Agricultural Development	
1160 - Appropriation, discretionary	Sequestrable
184-10-1045-151 International Affairs Technical Assistance Program	
1160 - Appropriation, discretionary	Sequestrable
184-10-1475-151 Global Food Security Fund	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Overseas Private Investment Corporation	
184-20-4184-151 Overseas Private Investment Corporation Noncredit Account	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, interest on Federal securities, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(2) -- prior legal listed
Peace Corps	
184-35-0100-151 Peace Corps	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
184-35-5395-151 Host Country Resident Contractors Separation Liability Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
184-35-9972-151 Peace Corps Miscellaneous Trust Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Trade and Development Agency	
184-25-1001-151 Trade and Development Agency	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Aeronautics and Space Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
026-00-0112-252 Mission Support	
1160 - Appropriation, discretionary	Sequestrable
026-00-0115-252 Space Operations	
1160 - Appropriation, discretionary	Sequestrable
026-00-0120-252 Science	
1160 - Appropriation, discretionary	Sequestrable
026-00-0122-252 Cross Agency Support	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
026-00-0124-252 Exploration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
026-00-0126-402 Aeronautics	
1160 - Appropriation, discretionary	Sequestrable
026-00-0128-252 Education	
1160 - Appropriation, discretionary	Sequestrable
026-00-0130-252 Construction, Environmental Compliance, and Remediation	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
026-00-0131-252 Space Technology	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
026-00-4546-252 Working Capital Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments portion only
026-00-8978-503 Science, Space, and Technology Education Trust Fund	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Science Foundation	
1160 - Appropriation, discretionary	Sequestrable
422-00-0100-251 Research and Related Activities	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
422-00-0106-251 Education and Human Resources	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
422-00-0180-251 Agency Operations and Award Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
422-00-0300-251 Office of the Inspector General	
1160 - Appropriation, discretionary	Sequestrable
422-00-0350-251 Office of the National Science Board	
1160 - Appropriation, discretionary	Sequestrable
422-00-0551-251 Major Research Equipment and Facilities Construction	
1160 - Appropriation, discretionary	Sequestrable
422-00-8960-251 Donations	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of Personnel Management	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
027-00-0200-805 Payment to Civil Service Retirement and Disability Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
027-00-0206-551 Government Payment for Annuitants, Employees Health Benefits	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
027-00-0400-805 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
027-00-0500-602 Government Payment for Annuitants, Employee Life Insurance	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
027-00-0800-805 Flexible Benefits Plan Reserve	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
027-00-4571-805 Revolving Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
027-00-5391-551 Postal Service Retiree Health Benefits Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
027-00-8135-602 Civil Service Retirement and Disability Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(B) -- listed retirement
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
027-00-8424-602 Employees Life Insurance Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(2) -- prior legal listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- prior legal listed

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
027-00-9981-551 Employees and Retired Employees Health Benefits Funds	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Small Business Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
028-00-0200-376 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
028-00-0300-376 Office of Advocacy	
1160 - Appropriation, discretionary	Sequestrable
028-00-1152-453 Disaster Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
028-00-1154-376 Business Loans Program Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
028-00-4147-376 Pollution Control Equipment Fund Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
028-00-4153-453 Disaster Loan Fund Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
028-00-4154-376 Business Loan Fund Liquidating Account	
1260 - Appropriation, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
028-00-4156-376 Surety Bond Guarantees Revolving Fund	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Social Security Administration	
1160 - Appropriation, discretionary	Sequestrable
016-00-0400-651 Office of the Inspector General	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
016-00-0401-701 Special Benefits for Certain World War II Veterans	
1160 - Appropriation, discretionary	Exempt, 255(b) -- Veterans Programs
1260 - Appropriation, mandatory	Exempt, 255(b) -- Veterans Programs
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(b) -- Veterans Programs
016-00-0404-651 Payments to Social Security Trust Funds	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
016-00-0406-609 Supplemental Security Income Program	
1160 - Appropriation, discretionary	Sequestrable, under a discretionary cap sequestration; Exempt under a Joint Committee sequestration.
1260 - Appropriation, mandatory	Exempt, 255(h) -- listed Low-Income
1280 - Advance appropriations, mandatory	Exempt, 255(h) -- listed Low-Income
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(h) -- listed Low-Income
016-00-0418-651 Economic Recovery Payments	
1260 - Appropriation, mandatory	Sequestrable
016-00-5419-609 State Supplemental Fees	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
016-00-8006-651 Federal Old-age and Survivors Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(a) -- benefits
1963 - Limitation, mandatory	Exempt, 255(a) -- benefits
016-00-8007-651 Federal Disability Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(a) -- benefits
1963 - Limitation, mandatory	Exempt, 255(a) -- benefits

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
016-00-8704-651 Limitation on Administrative Expenses	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Access Board	
Architectural and Transportation Barriers Compliance Board	
310-00-3200-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Administrative Conference of the United States	
302-00-1700-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Advisory Council on Historic Preservation	
306-00-2300-303 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Affordable Housing Program	
530-00-5528-604 Affordable Housing Program	
1260 - Appropriation, mandatory	Sequestrable
Appalachian Regional Commission	
309-00-0200-452 Appalachian Regional Commission	
1160 - Appropriation, discretionary	Includes both sequestrable and exempt activities, 255(g)(1)(A) -- intragovernmental portion only
309-00-9971-452 Miscellaneous Trust Funds	
1260 - Appropriation, mandatory	Sequestrable
Barry Goldwater Scholarship and Excellence in Education Foundation	
313-00-8281-502 Barry Goldwater Scholarship and Excellence in Education Foundation	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Broadcasting Board of Governors	
514-00-0204-154 Broadcasting Capital Improvements	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
514-00-0206-154 International Broadcasting Operations	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Bureau of Consumer Financial Protection	
581-00-5577-376 Bureau of Consumer Financial Protection Fund	
1260 - Appropriation, mandatory	Sequestrable
Central Intelligence Agency	
316-00-3400-054 Central Intelligence Agency Retirement and Disability System Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
Chemical Safety and Hazard Investigation Board	
510-00-3850-304 Chemical Safety and Hazard Investigation Board	
1160 - Appropriation, discretionary	Sequestrable
Christopher Columbus Fellowship Foundation	
465-00-0100-502 Payment to the Christopher Columbus Fellowship Foundation	
1160 - Appropriation, discretionary	Sequestrable
Commission of Fine Arts	
323-00-2600-451 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
323-00-2602-503 National Capital Arts and Cultural Affairs	
1160 - Appropriation, discretionary	Sequestrable
Commission on Civil Rights	
326-00-1900-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Committee for Purchase from People Who Are Blind or Severely Disabled	
Committee for Purchase from People who are Blind or Severely Disabled, activities	
338-00-2000-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Commodity Futures Trading Commission	
339-00-1400-376 Commodity Futures Trading Commission	
1160 - Appropriation, discretionary	Sequestrable
339-00-4334-376 Customer Protection Fund	
1850 - Spending authority, non-federal sources, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Consumer Product Safety Commission	
343-00-0100-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Corporation for National and Community Service	
485-00-2721-506 Inspector General	
1160 - Appropriation, discretionary	Sequestrable
485-00-2722-506 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
485-00-2723-506 VISTA Advance Payments Revolving Fund	
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
485-00-2728-506 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
485-00-9972-506 Gifts and Contributions	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- donations
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Corporation for Public Broadcasting	
344-00-0151-503 Corporation for Public Broadcasting	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
Corporation for Travel Promotion	
580-00-5585-376 Travel Promotion Fund	
1260 - Appropriation, mandatory	Sequestrable
Council of the Inspectors General on Integrity and Efficiency	
542-00-4592-808 Inspectors General Council Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Court Services and Offender Supervision Agency for the District of Columbia	
511-00-1733-754 Public Defender Service for the District of Columbia	
1160 - Appropriation, discretionary	Sequestrable
511-00-1734-752 Federal Payment to Court Services and Offender Supervision Agency for the District of Columbia	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Defense Nuclear Facilities Safety Board	
347-00-3900-053 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Delta Regional Authority	
517-00-0750-452 Delta Regional Authority	
1160 - Appropriation, discretionary	Sequestrable
Denali Commission	
513-00-1200-452 Denali Commission	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
513-00-8056-452 Denali Commission Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
District of Columbia	
District of Columbia Courts	
349-10-1712-806 Federal Payment to the District of Columbia Courts	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
349-10-1713-752 Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
349-10-1736-806 Defender Services in District of Columbia Courts	
1160 - Appropriation, discretionary	Sequestrable
349-10-8212-602 District of Columbia Judicial Retirement and Survivors Annuity Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
District of Columbia General and Special Payments	
349-30-1707-806 Federal Support for Economic Development and Management Reforms in the District	
1160 - Appropriation, discretionary	Sequestrable
349-30-1714-601 Federal Payment to the District of Columbia Pension Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
349-30-1736-502 Federal Payment for Resident Tuition Support	
1160 - Appropriation, discretionary	Sequestrable
349-30-1771-806 Federal Payment for Emergency Planning and Security Cost in the District of Columbia	
1160 - Appropriation, discretionary	Sequestrable
349-30-1817-501 Federal Payment for School Improvement	
1160 - Appropriation, discretionary	Sequestrable
349-30-4446-806 Federal Payment for Water and Sewer Services	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
349-30-5511-601 District of Columbia Federal Pension Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
Election Assistance Commission	
525-00-1650-808 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
525-00-1651-808 Election Reform Programs	
1160 - Appropriation, discretionary	Sequestrable
Electric Reliability Organization	
531-00-5522-276 Electric Reliability Organization	
1260 - Appropriation, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Equal Employment Opportunity Commission	
350-00-0100-751 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
350-00-4019-751 EEOC Education, Technical Assistance, and Training Revolving Fund	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Export-Import Bank of the United States	
351-00-0100-155 Export-Import Bank Loans Program Account	
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
351-00-0105-155 Inspector General of the Export-Import Bank	
1160 - Appropriation, discretionary	Sequestrable
351-00-4027-155 Export-Import Bank of the United States Liquidating Account	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(2) -- credit liquidating accts
Farm Credit Administration	
352-00-4131-351 Limitation on Administrative Expenses	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
Farm Credit System Insurance Corporation	
355-00-4171-351 Farm Credit System Insurance Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Federal Communications Commission	
356-00-0100-376 Salaries and Expenses	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
356-00-0300-376 Spectrum Auction Program Account	
1260 - Appropriation, mandatory	Sequestrable
356-00-5183-376 Universal Service Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
Federal Deposit Insurance Corporation	
Deposit Insurance	
357-20-4457-373 Senior Unsecured Debt Guarantee	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
357-20-4458-373 Non-Interest Bearing Transaction Account Guarantee	
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
357-20-4596-373 Deposit Insurance Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
FSLIC Resolution	
357-30-4065-373 FSLIC Resolution Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
Orderly Liquidation	
357-35-5586-373 Orderly Liquidation Fund	
1260 - Appropriation, mandatory	Sequestrable
1440 - Borrowing authority, mandatory	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Federal Drug Control Programs	
154-00-1070-754 High-intensity Drug Trafficking Areas Program	
1160 - Appropriation, discretionary	Sequestrable
154-00-1460-802 Other Federal Drug Control Programs	
1160 - Appropriation, discretionary	Sequestrable
154-00-1461-754 Counterdrug Technology Assessment Center	
1160 - Appropriation, discretionary	Sequestrable
Federal Election Commission	
360-00-1600-808 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Federal Financial Institutions Examination Council	
362-10-5547-376 Federal Financial Institutions Examination Council Activities	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
Federal Financial Institutions Examination Council Appraisal Subcommittee	
362-20-5026-376 Registry Fees	
1260 - Appropriation, mandatory	Sequestrable
Federal Housing Finance Agency	
537-00-5532-371 Federal Housing Finance Agency, Administrative Expenses	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
537-00-5564-371 Office of Inspector General	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Federal Labor Relations Authority	
365-00-0100-805 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Federal Maritime Commission	
366-00-0100-403 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Federal Mediation and Conciliation Service	
367-00-0100-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
Federal Mine Safety and Health Review Commission	
368-00-2800-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Federal Retirement Thrift Investment Board	
369-00-5290-602 Program Expenses	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Federal Trade Commission	
370-00-0100-376 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
Harry S Truman Scholarship Foundation	
372-00-0950-502 Payment to the Harry S. Truman Scholarship Memorial Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
372-00-8296-502 Harry S Truman Memorial Scholarship Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Independent Payment Advisory Board	
578-00-3746-571 Independent Payment Advisory Board	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Institute of American Indian and Alaska Native Culture and Arts Development	
373-00-2900-502 Payment to the Institute	
1160 - Appropriation, discretionary	Sequestrable
Institute of Museum and Library Services	
474-00-0300-503 Office of Museum and Library Services: Grants and Administration	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Intelligence Community Management Account	
467-00-0401-054 Intelligence Community Management Account	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
International Trade Commission	
378-00-0100-153 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
James Madison Memorial Fellowship Foundation	
381-00-8282-502 James Madison Memorial Fellowship Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Japan-United States Friendship Commission	
382-00-8025-154 Japan-United States Friendship Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
Legal Services Corporation	
385-00-0501-752 Payment to Legal Services Corporation	
1160 - Appropriation, discretionary	Sequestrable
Marine Mammal Commission	
387-00-2200-302 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Merit Systems Protection Board	
389-00-0100-805 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Morris K. Udall and Stewart L. Udall Foundation	
487-00-0900-502 Federal Payment to Morris K. Udall and Stewart L. Udall Foundation Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
487-00-5415-306 Environmental Dispute Resolution Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt
487-00-8615-502 Morris K. Udall and Stewart L. Udall Foundation	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
National Archives and Records Administration	
393-00-0300-804 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
393-00-0301-804 National Historical Publications and Records Commission	
1160 - Appropriation, discretionary	Sequestrable
393-00-0302-804 Repairs and Restoration	
1160 - Appropriation, discretionary	Sequestrable
393-00-0303-804 Electronic Record Archives	
1160 - Appropriation, discretionary	Sequestrable
393-00-0305-804 Office of the Inspector General - National Archives and Records Adminsitration	
1160 - Appropriation, discretionary	Sequestrable
393-00-4578-804 Records Center Revolving Fund	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
393-00-8127-804 National Archives Gift Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
393-00-8436-804 National Archives Trust Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
National Capital Planning Commission	
394-00-2500-451 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
National Council on Disability	
413-00-3500-506 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
National Credit Union Administration	
415-00-4056-373 Operating Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, offsetting governmental collections, mandatory	Exempt, 255(g)(1)(A) -- listed
415-00-4468-373 Credit Union Share Insurance Fund	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
415-00-4470-373 Central Liquidity Facility	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
415-00-4472-373 Community Development Credit Union Revolving Loan Fund	
1160 - Appropriation, discretionary	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
415-00-4473-371 Credit Union Homeowners Affordability Relief Program	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
415-00-4474-376 Credit Union System Investment Program	
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
415-00-4477-373 Temporary Corporate Credit Union Stabilization Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
National Endowment for the Arts	
417-00-0100-503 National Endowment for the Arts: Grants and Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
417-00-8040-503 Gifts and Donations, National Endowment for the Arts	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
National Endowment for the Humanities	
418-00-0200-503 National Endowment for the Humanities: Grants and Administration	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- voluntary payments
418-00-8050-503 Gifts and Donations, National Endowment for the Humanities	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- donations
National Labor Relations Board	
420-00-0100-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
National Mediation Board	
421-00-2400-505 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
National Railroad Passenger Corporation Office of Inspector General	
575-00-2996-401 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
National Transportation Safety Board	
424-00-0310-407 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Neighborhood Reinvestment Corporation	
428-00-1300-451 Payment to Neighborhood Reinvestment Corporation	
1160 - Appropriation, discretionary	Sequestrable
Northern Border Regional Commission	
573-00-3742-452 Northern Border Regional Commission	
1160 - Appropriation, discretionary	Sequestrable
Nuclear Regulatory Commission	
429-00-0200-276 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
429-00-0300-276 Office of Inspector General	
1160 - Appropriation, discretionary	Sequestrable
Nuclear Waste Technical Review Board	
431-00-0500-271 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Occupational Safety and Health Review Commission	
432-00-2100-554 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Office of Government Ethics	
434-00-1100-805 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Sequestrable
Office of Navajo and Hopi Indian Relocation	
435-00-1100-808 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Office of Special Counsel	
436-00-0100-805 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Office of the Federal Coordinator for Alaska Natural Gas Transportation Projects	
534-00-2850-271 Office of the Federal Coordinator for Alaska Natural Gas Transportation	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- voluntary payments
Other Commissions and Boards	
505-00-9911-808 Other Commissions and Boards	
1160 - Appropriation, discretionary	Sequestrable
Patient-Centered Outcomes Research Trust Fund	
579-00-1299-552 Payment to the Patient-Centered Outcomes Research Trust Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- intragovernmental
579-00-8299-552 Patient-Centered Outcomes Research Trust Fund	
1260 - Appropriation, mandatory	Sequestrable
Postal Service	
440-00-0100-372 Office of Inspector General of the United States Postal Service	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
440-00-1001-372 Payment to Postal Service Fund	
1160 - Appropriation, discretionary	Sequestrable
1180 - Advance appropriations, discretionary	Sequestrable
440-00-4020-372 Postal Service Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
Presidio Trust	
512-00-4331-303 Presidio Trust	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, interest on Federal securities, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, non-federal sources, discretionary	Sequestrable

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
Privacy and Civil Liberties Oversight Board	
535-00-2724-054 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Public Company Accounting Oversight Board	
526-00-5376-376 Public Company Accounting Oversight Board	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
Railroad Retirement Board	
446-00-0111-601 Dual Benefits Payments Account	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(A) -- listed
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
446-00-0113-601 Federal Payments to the Railroad Retirement Accounts	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
446-00-0117-603 Railroad Unemployment Insurance Extended Benefit Payments	
1260 - Appropriation, mandatory	Sequestrable
446-00-8010-601 Railroad Social Security Equivalent Benefit Account	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Exempt, 255(a) -- benefits
1440 - Borrowing authority, mandatory	Exempt, 255(a) -- benefits
446-00-8011-601 Rail Industry Pension Fund	
1160 - Appropriation, discretionary	Exempt, 255(g)(1)(B) -- listed retirement
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
446-00-8018-601 Limitation on the Office of Inspector General	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
446-00-8051-603 Railroad Unemployment Insurance Trust Fund	
1160 - Appropriation, discretionary	Sequestrable
1260 - Appropriation, mandatory	Sequestrable
1850 - Spending authority, non-federal sources, mandatory	Sequestrable
446-00-8118-601 National Railroad Retirement Investment Trust	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
446-00-8237-601 Limitation on Administration	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
Recovery Accountability and Transparency Board	
Recovery Act Accountability and Transparency Board	
539-00-3725-808 Recovery Act Accountability and Transparency Board, Recovery Act	
1160 - Appropriation, discretionary	Sequestrable
Securities and Exchange Commission	
449-00-0100-376 Salaries and Expenses	
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
1750 - Spending authority, offsetting governmental collections, discretionary	Sequestrable
449-00-5566-376 Securities and Exchange Commission Reserve Fund	
1260 - Appropriation, mandatory	Sequestrable
449-00-5567-376 Investor Protection Fund	
1260 - Appropriation, mandatory	Sequestrable
Securities Investor Protection Corporation	
576-00-5600-376 Securities Investor Protection Corporation	
1260 - Appropriation, mandatory	Sequestrable
Smithsonian Institution	
452-00-0100-503 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental
452-00-0103-503 Facilities Capital	
1160 - Appropriation, discretionary	Sequestrable
452-00-0104-503 Legacy Fund	
1160 - Appropriation, discretionary	Sequestrable
452-00-0200-503 Salaries and Expenses, National Gallery of Art	
1160 - Appropriation, discretionary	Sequestrable

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
452-00-0201-503 Repair, Restoration, and Renovation of Buildings, National Gallery of Art	
1160 - Appropriation, discretionary	Sequestrable
452-00-0302-503 Operations and Maintenance, JFK Center for the Performing Arts	
1160 - Appropriation, discretionary	Sequestrable
452-00-0303-503 Capital Repair and Restoration, JFK Center for the Performing Arts	
1160 - Appropriation, discretionary	Sequestrable
452-00-0400-503 Salaries and Expenses, Woodrow Wilson International Center for Scholars	
1160 - Appropriation, discretionary	Sequestrable
Standard Setting Body	
527-00-5377-376 Payment to Standard Setting Body	
1260 - Appropriation, mandatory	Sequestrable
State Justice Institute	
453-00-0052-752 State Justice Institute: Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
Telecommunications Development Fund	
528-00-5388-376 Telecommunications Development Fund	
1260 - Appropriation, mandatory	Sequestrable
Tennessee Valley Authority	
455-00-4110-271 Tennessee Valley Authority Fund	
1440 - Borrowing authority, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed
1850 - Spending authority, non-federal sources, mandatory	Exempt, 255(g)(1)(A) -- listed

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
United Mine Workers of America Benefit Funds	
476-00-8260-551 United Mine Workers of America 1992 Benefit Plan	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
476-00-8295-551 United Mine Workers of America Combined Benefit Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
476-00-8535-551 United Mine Workers of America 1993 Benefit Plan	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(A) -- listed
United States Court of Appeals for Veterans Claims	
345-00-0300-705 Salaries and Expenses	
1160 - Appropriation, discretionary	Sequestrable
345-00-8290-705 Court of Appeals for Veterans Claims Retirement Fund	
1260 - Appropriation, mandatory	Exempt, 255(g)(1)(B) -- listed retirement
United States Enrichment Corporation Fund	
486-00-4054-271 United States Enrichment Corporation Fund	
1850 - Spending authority, interest on Federal securities, mandatory	Exempt, 255(g)(1)(A) -- listed
United States Holocaust Memorial Museum	
456-00-3300-503 Holocaust Memorial Museum	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, non-federal sources, discretionary	Exempt, 255(g)(1)(A) -- donations
United States Institute of Peace	
458-00-1300-153 Operating Expenses	
1160 - Appropriation, discretionary	Sequestrable
1750 - Spending authority, federal sources, discretionary	Exempt, 255(g)(1)(A) -- intragovernmental

Appendix B. Preliminary Sequestrable / Exempt Classification by OMB Account and Type of Budgetary Resource

(Based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended)

Agency / Bureau / Account / Budgetary Resource	Classification / Citation
United States Interagency Council on Homelessness	
376-00-1300-808 United States Interagency Council on the Homelessness	
1160 - Appropriation, discretionary	Sequestrable
Vietnam Education Foundation	
519-00-5365-154 Vietnam Debt Repayment Fund	
1260 - Appropriation, mandatory	Sequestrable

1. Applicable exemptions and special rules are based on sections 251A, 255, and 256 of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended.

2. Mandatory Federal administrative expenses of otherwise exempt accounts are sequestrable pursuant to section 251A(8) and section 256(h) of BBEDCA hut not separately identified by account in this list.

3. Pursuant to section 255(f) of BBEDCA, the President notified Congress of his decision to exempt all military personnel accounts from sequester for FY 2013. See the July 31, 2012 letter to Congress, available at: http://www.whitehouse.gov/sites/default/files/omb/legislative/letters/military-personnel-letter-biden.pdf.

4. Unobligated balances of budget authority carried over from prior fiscal years in defense function accounts are sequestrable. These balances are not identified in this listing because the accounts with unobligated balances can change from year to year.

5. For intragovernmental payments, sequestration is applied to the paying account. The funds are generally exempt in the receiving account in accordance with section 255(g)(1)(A) of BBEDCA so that the same dollars are not sequestered twice.