

SECTION 100—SEQUESTRATION

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Ex-100 Object classes used to define Federal administrative expenses under sequestration.

Summary of Changes

Instructs agencies to exclude the effects of sequestration orders issued in the budget year and beyond in their Budget data entries (section [100.14](#)).

Clarifies that when new legislation updates a formula for a program but does not add new definite resources, sequestration may be applied to the newly estimated sequestrable resources in the fiscal year the legislation is enacted (section [100.15](#)).

INTRODUCTION TO SEQUESTRATION**100.1 What is sequestration?**

Sequestration is the cancellation of budgetary resources for budget enforcement purposes.

Sequestration is required under certain circumstances as set forth in the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended, and the Statutory Pay-As-You-Go Act of 2010 (PAYGO Act).

100.2 What terms and concepts should I understand?

Baseline refers to the baseline from the most recent President's Budget, updated for enacted legislation. A sequestration order issued with the President's Budget uses the baseline from that budget. (See section [80](#) for more information about the baseline.)

Breach is the amount by which new budget authority within a category of discretionary appropriations for that year exceeds that category's discretionary spending limit ("cap") for new budget authority.

Budget account means an account for which there is a designated budget account identification code number in the President's Budget. A budget account may be associated with one or more Treasury accounts. (See section [20.11\(a\)](#) for more information about accounts.)

Budgetary resources refer to new budget authority, unobligated balances, direct spending authority and obligation limitations. It includes the authority to spend offsetting collections and receipts. Under BBEDCA, any budgetary resources reflected in the President's Budget are subject to sequestration unless exempted by law.

Cap adjustment refers to funding provided in an appropriations act that results in an upward adjustment to the discretionary spending limits pursuant to section [251\(b\)\(2\)](#) of BBEDCA. Cap adjustments include those for emergency funding, disaster assistance, overseas contingency operations (OCO), and program integrity. Such upward adjustments may be to either the defense or non-defense discretionary spending limit, depending on the type of funding provided.

Defense function refers to budget authority designated under budget function 050. **Non-defense function** refers to budget authority in all non-050 budget functions. Under BBEDCA, for discretionary appropriations the non-defense category is called the "revised nonsecurity category" and the defense category is called the "revised security category". (See Exhibit [79A](#) for functional classifications.)

Exempt refers to budgetary resources that are not subject to sequestration because the program, account, or resource type is specifically exempted by section [255](#) or section [256](#) of BBEDCA or by other laws. BBEDCA provides a list of specific and general exemptions. (See section [100.5](#) for more information on exempt resources.)

Programs, projects, and activities (PPA) are delineated in the appropriations act or accompanying report for the relevant fiscal year covering an account, or, for accounts not included in appropriations acts (most mandatory accounts), in the most recently submitted President's Budget. Agencies may consult with relevant congressional committees to aid in understanding the delineation of PPAs in report language.

Sequestrable resources are budgetary resources not exempted by any provision of BBEDCA (see section [20.3](#)) or other law and therefore subject to sequestration.

Sequestration order is an order issued by the President as required by law that directs agencies to implement sequestration reductions as required by OMB calculations set forth in the accompanying sequestration report.

Sequestration percentage is a uniform percentage reduction applied to sequestrable budgetary resources within a budget account to achieve the amount of the sequestration. The sequestration percentage is set forth by OMB in a sequestration report.

Sequestration report is compiled by OMB and details estimates, calculations, and other requirements as set forth in BBEDCA or the PAYGO Act. (See section [100.4](#) for a list of all the required OMB budget enforcement reports.)

Special rules for calculating and executing sequestration for specific programs are listed in sections [251A\(6\)](#), [251A\(7\)](#), and [256](#) of BBEDCA, and section 6 of the PAYGO Act. For those specific programs subject to a special rule, OMB works with agencies to determine the application of the special rule.

100.3 What are the different types of sequestration?

There are three sequestration triggers in current law: two affect mandatory (direct) spending and one affects discretionary spending.

Sequestration of mandatory resources:

- Section [251A](#) of BBEDCA requires sequestration of nonexempt mandatory budgetary resources for fiscal years 2013 through 2021, commonly referred to as a Joint Committee sequestration. Subsequently, this sequestration was extended through 2025 at the percentage reduction that would apply for 2021. The Bipartisan Budget Act of 2015, also specified that, notwithstanding the 2 percent limit on Medicare sequestration in the BCA, in extending sequestration into 2025 the reduction in the Medicare program should be 4.0 percent for the first half of the sequestration period and zero for the second half of the period. The sequestration order for each year is issued with the President's Budget and takes effect on the first day of the upcoming fiscal year.
- The PAYGO Act requires sequestration of nonexempt mandatory budgetary resources if revenue or mandatory spending legislation is enacted that, in total, increases projected deficits or reduces projected surpluses relative to the baseline in the budget year. OMB maintains five- and ten-year scorecards and issues an annual PAYGO report that includes a determination of whether a violation of the PAYGO requirement has occurred. If there are more costs than savings in the budget year column of either the five- or ten-year scorecard, the President is required to issue a sequestration order implementing across-the-board cuts to nonexempt mandatory programs by an amount sufficient to offset the larger of the net costs on the PAYGO scorecards. As described in section 100.4, such an order generally would be issued between mid-December and mid-January, 14 business days after the end of a session of Congress.

Sequestration of discretionary resources:

- The Budget Control Act of 2011 (BCA) amended BBEDCA and reinstated limits, or caps, on the amount of discretionary budget authority for 2012 through 2021. If discretionary appropriations breach either the defense or non-defense caps, section [251\(a\)](#) of BBEDCA requires a sequestration of nonexempt budgetary resources in that category. If OMB determines that a breach to a cap has occurred, the President must issue a sequestration order canceling budgetary resources in nonexempt accounts by the amount necessary to eliminate the breach in the affected category. As described in Section 100.4, such an order would be issued generally between mid-December and mid-January, 15 business days after the end of a session of Congress.

Cap adjustment funding provided in appropriations acts does not cause a breach of the caps, but is subject to a discretionary sequestration if a breach of the caps occurs, unless specifically exempted in sections [255](#) or [256](#) of BBEDCA or in another law.

BBEDCA requires annual reductions to the discretionary caps for fiscal years 2016 through 2021. This is not the same as sequestration, but as described above, a breach of the discretionary caps could trigger sequestration pursuant to section [251\(a\)](#) of BBEDCA.

For more information on discretionary caps, the Joint Select Committee on Deficit Reduction, and the PAYGO Act, see the section on Budget Enforcement in [Chapter 9](#), "Budget Concepts" of the *Analytical Perspectives* volume of the President's Budget.

100.4 What budget enforcement reports are required?

BBEDCA requires OMB to issue six different kinds of reports to the President and the Congress, which are explained in more detail in the table below. BBEDCA also requires the Congressional Budget Office (CBO) to issue update reports, final reports, and within-session reports similar to the ones described below, with its estimates due five days earlier than the OMB reports. However, the CBO reports are advisory only, and OMB reports determine whether a sequestration is required. The following table describes the BBEDCA reports.

What OMB reports...	When...
<i>Preview Report.</i> This report, required by section 254 of BBEDCA, discusses the status of discretionary caps at the beginning of the new appropriations year based on current law. It explains whether any OMB adjustments to the discretionary caps are made for concepts and definitions, and publishes the revised caps. This report also details any proposed changes to the discretionary caps included in the President's Budget.	With the President's Budget
<i>Report to the Congress on the Joint Committee Reductions for the Fiscal Year.</i> This sequestration report, required by section 251A(9) of BBEDCA, provides the calculations of the amount by which discretionary spending limits and direct spending are required to be reduced and lists the reductions required for each budget account with nonexempt direct spending.	With the President's Budget
<i>7-day-after Reports.</i> As part of enforcing the discretionary spending caps, OMB must issue a report following enactment of each appropriations act (including a supplemental appropriations act) estimating the amount of new discretionary budget authority and outlays provided by the act for the current year and budget year. This report, required by section 251(a)(7) of BBEDCA, also contains detailed explanations of any scoring difference between OMB and CBO and provides a summary of enacted legislation versus the discretionary caps.	7 days after enactment of a bill
<i>Update Report.</i> This report, required by section 254 of BBEDCA, revises the <i>Preview Report</i> estimates to reflect the effects of discretionary appropriations enacted since the <i>Preview Report</i> , including any cap adjustments under section 251(b)(2) . This report includes a summary of OMB scoring of pending appropriations legislation, which notifies the Congress about the potential for a sequestration in the <i>Final Report</i> , and a preview estimate of the adjustment for disaster funding for the upcoming fiscal year.	August 20
<i>Final Report.</i> This report, required by section 254 of BBEDCA, revises the <i>Update Report</i> caps to reflect the effects of discretionary appropriations enacted through the end of the session of Congress, including any BBEDCA adjustments under section 251(b)(2) , and compares OMB's scoring of enacted discretionary appropriations legislation contained in its 7-day-after reports against those caps. The estimates in this report determine whether the President must issue a sequestration order pursuant to section 251(a) of BBEDCA.	15 business days after the end of a session of Congress, generally between mid-December and mid-January.
<i>Within-session Report.</i> Section 254 of BBEDCA requires OMB to report if a discretionary appropriation for a fiscal year in progress is enacted before July 1 that breaches a cap. The report triggers a sequestration order. (If an appropriation is enacted after July 1 that breaches a cap, BBEDCA requires OMB to reduce the same cap for the following year.)	Between the end of a session of Congress and July 1

The PAYGO Act requires OMB to issue two different kinds of reports, which the following table describes.

What OMB reports...	When...
<i>5- and 10-Year PAYGO Scorecards.</i> These documents, required by section 4(d) of the PAYGO Act, display the budgetary effects of PAYGO legislation in the current year and each year over the 5- and 10-year period beginning in the budget year.	Continuously updated throughout a session of Congress
<i>Annual Report.</i> This report, required by section 5 of the PAYGO Act, includes the final 5- and 10-year PAYGO Scorecards for the recently completed session of Congress. The estimates in this report determine whether the President must issue a sequestration order.	14 business days after the end of a session of Congress, generally between mid-December and mid-January.

100.5 Which budgetary resources are subject to sequestration?

Budgetary resources are subject to sequestration unless they:

- (1) Are expressly listed as exempt in section [255](#) or section [256](#) of BBEDCA;
- (2) Meet the requirements for one of the general categories for exemption provided in section [255](#) or section [256](#) of BBEDCA; or
- (3) Are exempt from sequestration pursuant to another provision of law.

BBEDCA exempts certain general categories of budgetary resources from sequestration, including:

- Unobligated balances of budgetary authority carried over from prior fiscal years, except balances in the defense function.
- Payments made to individuals pursuant to provisions establishing refundable income tax credits.
- Activities resulting from private donations, bequests, or voluntary contributions to the Government.
- Activities financed by voluntary payments for goods or services. Generally, these activities involve a business-like transaction where (1) the Government, acting in a business-like capacity, sells goods or services to a non-Federal purchaser, (2) the sale takes place at the discretion of the purchaser, and (3) the spending derived from the sale is directly related to the provision of goods or services that are offered for sale. This does not include regulatory activities financed by fees imposed on non-Federal entities.
- Intragovernmental funds. This exemption applies to budgetary resources financed by collections from other budgetary accounts. This exemption does not apply to:
 - a. The paying account;
 - b. The account receiving a non-expenditure transfer; or
 - c. Budgetary resources financed by collections of interest paid by the Treasury to other Federal accounts.
- Prior legal obligations of the Government in credit liquidating accounts or credit reestimates.

Amounts temporarily reduced by sequestration that are determined to become available in a subsequent fiscal year without further legislative action pursuant to section 256(k)(6) of BBEDCA are not again subject to sequestration pursuant to the same authority that required the original reduction. However, such amounts would be subject to any sequestration issued pursuant to a different law, unless the separate law exempts them.

BBEDCA provides the President with the option to annually exempt or provide for a lower uniform percentage reduction in military personnel accounts, subject to congressional notification. This is the only optional exemption specified in law.

OMB maintains a list of the sequestrable/exempt classification of budget accounts on the [Budget Season Reports](#) page on the MAX Federal Community.

Even if an account, program, or resource is exempted, the portion that funds Federal administrative expenses is sequestrable pursuant to section [256\(h\)](#) of BBEDCA. The definition of Federal administrative expenses in otherwise exempt budgetary resources depends upon the nature of the program. Generally the object classes in [exhibit 100](#) are used to define Federal administrative expenses subject to sequestration. However, for certain programs, such as business-like programs whose budgetary resources are exempted as voluntary payments for goods or services and partially or fully exempt direct-service health care programs, a more narrow definition of administrative expenses—overhead expenses—applies.

Overhead expenses are defined as the expenses necessary to run a business that are not directly tied to the production and delivery of goods or services (e.g., central management, rent for office space, human resources, and sales). In the case of direct-service health care programs overhead would encompass central administration, but not salaries and other expenses for the direct provision of health care, such as the salaries of doctors and nurses.

Section [256\(h\)](#) does not apply to exempted accounts consisting entirely of administrative expenses.

OMB works with agencies to determine the correct definition of Federal administrative expenses for particular programs.

Under a sequestration of discretionary resources, BBEDCA does not provide an exemption for cap adjustment funding. In general, appropriations that result in a cap adjustment will not trigger a sequestration, but once triggered, are subject to it.

100.6 Why does OMB collect information on outlays from sequestrable mandatory budgetary resources?

OMB calculates the sequestration percentage by dividing the required reduction by the sequestrable base. For a sequestration of mandatory budgetary resources, the sequestrable base is defined as the sum of estimated outlays in the budget year and in the subsequent fiscal year from sequestrable mandatory budget year resources in the baseline.

100.7 How does a sequestration of mandatory budgetary resources interact with a discretionary change in a mandatory program (CHIMP)?

A sequestration that affects mandatory budgetary resources uses the baseline, as required by law, to determine the sequestrable base for an account. The mandatory baseline generally reflects current law and therefore includes the effects of any previously-enacted CHIMPs, which are returned to the mandatory side of the budget after enactment. The baseline does not include the effects of any CHIMPs proposed or anticipated to be enacted in future appropriations acts.

EXECUTION GUIDANCE**100.8 When should I begin to execute a sequestration?**

If the sequestration order is issued during the fiscal year in which the sequestration is to occur, the sequestration should begin to be executed as soon as practicable after the President issues the sequestration order. If the sequestration order is issued before the start of the affected fiscal year, the sequestration should be executed beginning on the first day of the affected fiscal year.

100.9 What is my sequestration amount?

Although the reduction amounts contained in a sequestration report are rounded to the nearest million, agencies should calculate the specific dollar reduction required. To do this, multiply the dollar amount of the sequestrable budgetary resources in each budget account listed in the report by the sequestration percentage and round the result to the nearest dollar.

If an account has sequestrable budgetary resources that do not appear in the report because they do not round to a million dollars, a sequestration is still required, and the calculation is the same. If a budgetary resource is sequestrable and is estimated in the baseline to be zero, but the actual budgetary resource is greater than zero, it must be sequestered.

100.10 When can the sequestration amount differ from the amount in a sequestration report?

There are certain programs where the amount of the sequestrable budgetary resource depends on factors that can only be estimated at the time a sequestration report is prepared, for example when the amount of sequestrable budget authority is determined by the amount of receipts collected in the same fiscal year or derived by a benefit formula that determines the number of eligible beneficiaries. In cases such as these, where the actual amount of the sequestrable budgetary resource can vary from the baseline estimate used to prepare the sequestration report due to the nature of the program, OMB may direct agencies to achieve the reduction by multiplying the sequestration percentage by the actual amount of sequestrable budgetary resources, as opposed to multiplying by the estimate of budgetary resources reflected in the report.

Apportionments with budgetary resources subject to this requirement should have an OMB-approved footnote making this method of achieving the reduction explicit.

Questions on the application of this requirement to specific accounts should be directed to your OMB representative.

110.11 What if a continuing resolution (CR) is in effect when a sequestration of discretionary resources is required?

If there is a CR in effect for part of a fiscal year for any budget account, then the sequestration percentage shall be calculated assuming that the enacted level of sequestrable budgetary resources is the annualized amount otherwise available by law in that account under that part-year appropriation. When a full-year appropriation for that account is subsequently enacted, the dollar sequestration calculated at the time of the order will still apply to the account.

Where there are differences between account structures in the CR and the full-year appropriation act that are clearly reflected in the act or in accompanying report language, the reduction amount is adjusted to reflect the budget account structure in the full-year appropriations act. As a general principle, for those accounts that have a different budget account structure in the full-year act, sequestration must be applied so that the total sequestration amount applied to the combination of accounts containing the account structure changes is equal to the total sequestration amount for the combination of comparable accounts in the sequestration report.

100.12 Can I choose which program, project, or activity (PPA) to reduce?

No. Within a PPA, you have discretion on how to achieve the required reduction. However, the sequestrable budgetary resources for all PPAs within a budget account must be reduced by the sequestration percentage that applies to those resources pursuant to section [256\(k\)\(2\)](#) of BBEDCA. Cap adjustment funding is generally not considered a separate PPA unless the funding is otherwise delineated in the appropriations act or accompanying report for the relevant fiscal year covering an account.

If a single budget account is subject to more than one sequestration percentage (e.g., it has both defense and non-defense function budgetary resources), this rule applies within those resources subject to the same sequestration percentage (e.g., the sequestrable non-defense function resources must be reduced by the same percentage in each PPA).

Sequestration has no effect on existing reprogramming and transfer authorities. Agencies may take into account the availability of reprogramming and transfer authority in determining how best to implement a program after sequestration.

100.13 What happens to sequestered budgetary resources?

Generally, budgetary resources sequestered from an account are permanently cancelled, meaning they revert to the General Fund of the Treasury.

However, section [256\(k\)\(6\)](#) of BBEDCA provides an exception for budgetary resources sequestered in revolving, trust, and special fund accounts, and spending authority from offsetting collections sequestered in appropriations accounts. These funds are temporarily reduced, meaning that the money is not returned to the General Fund, but instead remains as an unavailable balance in the account where the funding was originally deposited.

Resources that have been temporarily reduced are not available for obligation during the fiscal year in which they are sequestered, but remain in the fund or account and may be available in subsequent years only to the extent provided in appropriations or authorizing language.

Resources that have been temporarily reduced will not be available in the subsequent year simply because funding is appropriated on a no-year (“available until expended”) or multi-year basis. Once an amount provided in a given fiscal year has been reduced, an extended period of availability for funds appropriated in that year does not make those funds available in the following year. Instead, there must be statutory language that makes the unavailable funding in the account available in a subsequent year, such as an appropriation of all funding in the account (since sequestered funding from a prior year would constitute funding in the account, it would be made available by such an appropriation).

Resources that have been temporarily reduced will also not be available in a subsequent year to the extent statutory language states that only funds from a specific fiscal year are appropriated (assuming that the sequestered funds were not provided in that fiscal year).

OMB, in conjunction with agencies, determines which resources become available in a subsequent fiscal year.

100.14 How do I show the effects of sequestration in my budgetary reporting?

Line numbers used to capture the effects of sequestration in an apportionment, the report on Budget Execution and Budgetary Resources (SF 133), and the budget Program and Financing schedule (schedule P) are shown in [Appendix E](#).

Apportionments: Each line relating to sequestration should use “SEQ” in the line split column. See section [120.19](#) for more details on line splits and exhibit [120T](#) for an example of how to report sequestration amounts in an apportionment.

Budget execution in SF 133s: Exhibit [130L](#) shows an example of how accounts that report the availability of temporarily reduced amounts record their reductions in one year and then record the availability of previously unavailable budgetary resources in the subsequent year.

MAX A-11 Data Entry: Agencies should not enter sequestration reductions in the budget year (BY) and in the outyears unless specifically requested by OMB. If a sequestration order has been issued for the current year (CY), those reductions should be entered in MAX.

Note that temporarily reduced amounts are not available for obligation, and should not be entered on line 1000, unobligated balance brought forward, October 1, in the subsequent year.

For accounts that show the availability in the CY or BY of budgetary resources sequestered in the previous year, record the available budgetary resource on a specific budget enforcement subcategory, “Mandatory, Sequestration Pop-Up, Authorizing Committee.”

See section [81.2](#) for more information on budget enforcement categories in MAX A-11.

100.15 What happens if enacted legislation affects an account or program with sequestrable budgetary resources after a sequestration order and report are issued?

A sequestration reduction applies to budgetary resources provided by laws enacted as of the date of the issuance of the sequestration order, or for certain expiring programs, resources extended in the baseline according to the baseline rules set forth in section [257](#) of BBEDCA. Additional budgetary resources above the baseline amount provided in laws enacted between the date on which the sequestration order is issued and the end of the fiscal year for which it is in effect do not change the sequestrable base for an account during that fiscal year. These additional budgetary resources are not subject to sequestration in that fiscal year. Additional budgetary resources can be provided through the extension of an expiring program that was not extended in the baseline pursuant to section [257](#) of BBEDCA, through the creation of a new program, or through increases in budgetary resources for an existing program. Newly provided budgetary resources will be subject to sequestration in subsequent years unless specifically exempt. Likewise, reductions in budgetary resources provided in laws enacted after the date of the order (e.g., reductions to mandatory budgetary resources in subsequent appropriations acts, or CHIMPs) do not reduce the amount of the sequestration reduction required by the order.

However, if the effect of new legislation is to alter the method of calculating a program already included in the baseline, the sequestration percentage continues to apply to the sequestrable portion of the program, adjusted for the new legislation. Generally, this guidance applies when the program achieves the required sequestration reduction by multiplying the sequestration percentage by the actual amount of sequestrable budgetary resources rather than by using the reduction amount in the report issued for the fiscal year (see section [100.10](#)).

If you believe legislation has changed the amount of budgetary resources subject to sequestration in a fiscal year for which sequestration is ordered, contact your OMB representative.

100.16 Do I need to record decisions made about how my agency implemented sequestration?

Yes. Your agency should record how sequestration is implemented in order to maintain consistency from year to year, to inform your efforts to plan for sequestration in future years, to build institutional knowledge, and to provide adequate documentation in the event of an audit.

100.17 Does sequestration have an effect on my program’s ability to collect fees?

Sequestration applies to budgetary resources, which includes spending authority derived from fee collections. Generally, sequestration does not affect a program’s ability to collect fees. For questions about how sequestration may interact with the authority to collect a specific fee, contact your OMB representative.

100.18 What do I do if I incorrectly recorded a sequestration reduction?

If you have discovered an error in the budgetary reporting for the current fiscal year, you will be required to record the correction in the current fiscal year as a current year transaction (e.g., appropriation permanently reduced). If you have discovered an error in the budgetary reporting for a previous fiscal year, you will be required to record the correction (e.g., adjustment to unobligated balance brought forward, Oct. 1) in the current fiscal year as an adjustment to the data for the previous fiscal year, even though the action taken to correct the data occurs in the current year. See [Appendix F](#) for more information on how to resolve an error in budgetary reporting.

Failure to properly record a reduction in budgetary resources may result in a violation of the Antideficiency Act (ADA). See section [145](#) for more information on ADA violations.

100.19 Which sequestration percentage applies if my collections are recorded in one fiscal year but obligated in a different fiscal year?

Apply the sequestration percentage specified in the sequestration report for the fiscal year in which the sequestrable budgetary resource is recorded.

100.20 How does a sequestration reduction differ from an across-the-board reduction (ATB) in an appropriations act?

ATBs historically occur in appropriations acts, while sequestration occurs pursuant to BBEDCA or the PAYGO Act. In addition, ATBs historically affect discretionary budgetary resources, while sequestration can affect both discretionary and mandatory budgetary resources. Generally, the reductions are applied differently in the following cases:

If the Budget Authority / Budgetary Resource...	Under an ATB reduction, amounts are...	Under a sequestration reduction, amounts are...
Is derived from the General Fund and resides in a special fund or in a non-trust revolving fund	Permanently reduced	Temporarily reduced
Is derived by non-expenditure transfer	Taken pre-transfer	Generally taken post-transfer in the receiving account
Includes offsetting collections	Taken against the net BA	Taken against the gross BA, after mandated non-expenditure transfers
Is borrowing authority or contract authority	Permanently reduced	Temporarily reduced, if it meets the criteria in section 256(k)(6) of BBEDCA
Is unobligated balances	Not reduced	Reduced only in the defense function (050)
Is funding that will result in a cap adjustment pursuant to section 251(b)(2) of BBEDCA	Not reduced	Reduced.

OBJECT CLASSES USED TO DEFINE FEDERAL ADMINISTRATIVE EXPENSES UNDER SEQUESTRATION

Note that administrative expenses in budgetary resources exempted under the voluntary payments provision use a different definition. (See section [100.5](#) for more information.)

3-digit object class codes	Standard Titles
	Personnel compensation and benefits
x111	Full-time permanent
x113	Other than full-time permanent
x115	Other personnel compensation
x116	Military personnel — basic allowance for housing
x117	Military personnel
x118	Special personal services payments
x121	Civilian personnel benefits
x122	Military personnel benefits
	Contractual services and supplies
x210	Travel and transportation of persons
x220	Transportation of things
	Rent, communications, and utilities
x231	Rental payments to GSA
x232	Rental payments to others
x233	Communications, utilities, and miscellaneous charges
x240	Printing and reproduction
	Other contractual services
x251	Advisory and assistance services
x252	Other services from non-Federal sources
x253	Other goods and services from Federal sources
x254	Operation and maintenance of facilities
x257	Operation and maintenance of equipment
x260	Supplies and materials
	Acquisition of assets
x310	Equipment

