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reduction of administrative expenses. The total amount of Government-wide savings to be achieved in 1987 from reducing available funds for employee compensation cannot be estimated because program managers are urged not to resort to personnel furloughs and reductions-in-force until other methods of achieving savings prove insufficient, such as reducing spending for travel, printing, supplies, and other services.

Defense Contracts

Existing contracts in defense programs can be terminated or modified to achieve outlay savings if such action would neither result in a net loss to the Government nor violate the legal obligations of the Government, and if the President notifies the Comptroller General and the Congress of proposed contract terminations and modifications by September 5.

SEQUESTRATION REDUCTIONS

A summary of the sequestration of budgetary resources and the estimated outlay savings for 1987 is provided for defense programs in Table 8 and for nondefense programs by function in Table 9. The defense outlay reduction of \$9.5 billion is lower than one-half of the required \$19.4 billion because the savings from eliminating automatic spending increases for Federal retirement programs -- including military retirement -- are counted in the income security function and are shown in the nondefense savings table. Table 10 provides a summary of the 1987 sequestration reductions by agency. In most instances additional outlay savings would be gained in 1988 and later years as a result of the elimination of various 1987 automatic spending increases and the cancellation of 1987 budget authority. The 1988 savings have not been estimated for this report.

A detailed listing of the sequestration reductions by agency and budget account is provided as an appendix to this report. The report does not contain a listing of sequestration reductions for defense programs, projects, and activities because no defense appropriations bills for 1987 have been enacted.

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Table 8.--DEFENSE PROGRAM SEQUESTRATIONS FOR 1987
(in billions of dollars)

<u>Function 050</u>	<u>Spending Authority a/</u>	<u>Estimated Outlays</u>
Department of Defense-Military:		
Military personnel.....	3.8	3.7
Operation and maintenance.....	4.2	3.2
Procurement.....	7.7	1.0
Research, development, test, and evaluation.....	2.1	1.0
Military construction.....	0.5	0.1
Family housing and other.....	<u>0.4</u>	<u>0.2</u>
Subtotal, DOD.....	18.7	9.2
Atomic energy defense activities.....	0.4	0.3
Other defense-related activities b/.....	<u>0.1</u>	<u>*</u>
Total.....	19.1	9.5

a/ Includes new budget authority for 1987 and unobligated balances from budget authority provided in previous years.

b/ Includes the function 050 portion of Federal Emergency Management Agency budget accounts which are reduced at the same rate as nondefense programs.

* \$50 million or less.

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Table 9.--NONDEFENSE PROGRAM SEQUESTRATIONS FOR 1987 BY FUNCTION
(in billions of dollars)

<u>Function</u>	<u>Spending Authority a/</u>	<u>Direct Loan Obligations</u>	<u>Loan Guarantees</u>	<u>Estimated Outlays</u>
International affairs.....	1.6	0.6	0.9	0.8
General science, space and technology.....	0.7	---	---	0.5
Energy.....	0.5	0.3	0.2	0.2
Natural resources and environment.....	1.2	*	---	0.7
Agriculture.....	1.5	1.1	0.6	1.7 b/
Commerce and housing credit.	0.4	0.3	24.4	0.4
Transportation.....	2.4	*	*	0.5
Community and regional development.....	0.4	0.1	*	0.1
Education, training, employment, and social services..	2.0	*	---	0.7
Health.....	0.8	*	---	0.5
Medicare.....	1.3	---	---	1.3
Income security c/.....	1.8	*	---	1.0
Social security.....	0.2	---	---	0.1
Veterans benefits and services.....	0.4	*	2.9	0.3
Administration of justice...	0.5	---	---	0.4
General government.....	0.5	---	---	0.5
General purpose fiscal assistance.....	0.1	---	---	0.1
Allowances.....	*	---	---	*
Total.....	16.4	2.3	29.0	9.9

a/ Includes new budget authority, obligation limitations, and other spending authority for 1987.

b/ Includes \$0.9 billion in estimated 1988 outlay savings for Commodity Credit Corporation (CCC) programs (see discussion of special rule for CCC).

c/ Includes \$0.2 billion in spending authority and outlays from eliminating automatic spending increases for Federal retirement programs that are credited as reductions in defense programs.

* \$50 million or less.

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Table 10.--SEQUESTRATIONS FOR 1987 BY AGENCY
(in billions of dollars)

<u>Department or Other Unit</u>	<u>Spending Authority a/</u>	<u>Direct Loan Obligations</u>	<u>Loan Guarantees</u>	<u>Estimated Outlays</u>
Legislative Branch.....	0.1	---	---	0.1
The Judiciary.....	0.1	---	---	0.1
Executive Office of the President.....	*	---	---	*
Funds appropriated to the President.....	1.1	0.4	*	0.5
Agriculture.....	2.1	1.6	0.7	2.2 ^{b/}
Commerce.....	0.2	---	*	0.1
Defense-Military.....	18.7	---	---	9.2
Defense-Civil.....	0.4	---	---	0.3
Education.....	1.1	*	---	0.3
Energy.....	0.9	---	---	0.4
Health and Human Services, except Social Security.....	2.7	*	---	2.3
Health and Human Services, Social Security.....	0.2	---	---	0.1
Housing and Urban Development.....	1.1	0.1	24.1	0.1
Interior.....	0.5	*	*	0.4
Justice.....	0.3	---	---	0.2
Labor.....	0.6	---	---	0.3
State.....	0.3	*	---	0.2
Transportation.....	2.3	*	*	0.5
Treasury.....	0.5	---	---	0.4
Environmental Protection Agency.....	0.3	*	---	0.1
General Services Administration.....	0.1	---	---	*
National Aeronautics and Space Administration.....	0.6	---	---	0.4
Office of Personnel Management.....	0.3	---	---	0.3
Small Business Administration.....	*	*	0.4	*
Veterans Administration.....	0.4	*	2.9	0.3
Other independent agencies..	0.7	0.1	0.9	0.5
Allowances.....	*	---	---	*
Total.....	35.5	2.3	29.0	19.4

a/ Includes new budget authority for 1987 (except for expiring authority), unobligated balances from budget authority provided in previous years (Defense-Military and other function 050 programs and certain administrative costs), obligation limitations for and other spending authority for 1987.

b/ Includes \$0.9 billion in estimated 1988 outlay savings for Commodity Credit Corporation (CCC) programs (see discussion of special rule for CCC).

* \$50 million or less.

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CONCEPTUAL ISSUES

In the 1986 sequestration report, the Directors of CBO and OMB reached agreement in interpreting all the various provisions of the Balanced Budget and Emergency Deficit Control Act except one: the application of the Act to interest payments made to the Washington Metropolitan Area Transit Authority (WMATA). This report has added two interest payment accounts to the WMATA issue, and three new issues on appropriated entitlements, pay raises, and Veterans Administration (VA) policy loans.

Appropriated Entitlements

The issue here is how certain "entitlement" programs, such as medicaid, supplemental security income, veterans compensation and others that are appropriated annually should be counted in determining the baseline. Should they be classified as "spending authority" programs under Section 401(c)(2) of the Congressional Budget Act of 1974 (if so, the baseline for these programs would be based on current law) or as annually appropriated programs (if so, the baseline would be equal to the latest annual appropriation)?

Section 251(a)(6) of the Act states that the budget base shall be determined by:

"(A) assuming...the continuation of current law in the case of revenues and spending authority as defined in section 401(c)(2) of the Congressional Budget Act of 1974;

(B) assuming in the case of all accounts to which subparagraph (A) does not apply, appropriations equal to prior year's appropriations except to the extent that annual appropriations or continuing appropriations for the entire fiscal year have been enacted..."

Section 401(c)(2) of the Congressional Budget Act of 1974, as amended by the Balanced Budget Act, defines "spending authority" as authority to enter into contracts, incur indebtedness, or make payments, "the budget authority for which is not provided for in advance by appropriation Acts." (This phrase is repeated in Sections 401(c)(2)(A),(B),(C), (D), and (E)).

In OMB's view this language is unambiguous: so-called appropriated "entitlement" programs cannot be classified as "spending authority" programs under the definitions of Section 401(c)(2) because they are provided budget authority in advance by appropriation acts. Whatever one might suspect

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Congress intended or thought it intended in passing this legislation, the language in this section of the statute is unambiguous and can be read in only one way. In interpreting unambiguous statutory language, previous Congressional treatment of these programs is immaterial.^{5/} Viewing the language of the new statute as it is and finding no ambiguity, OMB believes that Congress has explicitly precluded these programs from being classified as "spending authority" programs.

In the light of twelve years of settled Congressional practices under the Congressional Budget Act, CBO believes that appropriated entitlements should be included in the budget base according to its and OMB's best estimates of next year's spending levels in those programs. Estimating appropriated entitlements at the previous year's appropriated level would lead to an understatement of the estimated deficit.

In CBO's view, "spending authority," as defined in Section 401(c)(2), applies to any program, including appropriated entitlements, whose budgetary resources precede and do not necessarily depend on annual appropriations. In programs that have independent spending authority but do not have a trust fund or similar funding mechanism, the appropriation committees annually appropriate funds to satisfy prior Federal contracts, debt, and benefit commitments. However, the Congress repeatedly has asserted that commitments in these programs would be legally enforceable in the absence of these appropriations. Because provisions of the Congressional Budget Act of 1974 -- including those defining "spending authority" and "budget authority" -- are rules of the two Houses of Congress, CBO has followed the House's and the Senate's latest definitions of entitlements, including appropriated entitlements, to the extent that they are the same.

Pay Raises

The Act states that in calculating the baseline, Federal pay adjustments should be assumed "as recommended by the President" (Section 251(a)(6)(D)). Both OMB and CBO agree that the baseline estimates should reflect the pay rates proposed in the President's Mid-Session Review -- 4 percent for military personnel effective October 1, 1986, and 2 percent for civilian employees effective January 1, 1987. OMB and CBO differ, however, in whether this section requires inclusion of additional budgetary resources to fund these higher pay rates.

In OMB's view, neither Section 251(a)(6)(D) nor any other section of the Act permits budgetary resources for higher pay rates to be added to the baseline. As described above, Section 251(a)(6) clearly defines how the budget base

^{5/} Congressional treatment of these programs is also inconsistent. For example, when the law establishing the black lung disability trust fund was considered in the Congress, the requirement that spending from the trust fund be provided in appropriation acts was added to avoid referral of the authorizing legislation to appropriations committees, which Congressional rules require if "spending authority" is included in legislation. Thus, in this case, an appropriated entitlement was not considered "spending authority."

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shall be determined. Anticipated or proposed appropriations are not allowed to be counted as part of the budget base under this or any other section of the Act. Because no appropriations to fund Federal pay adjustments as recommended by the President were enacted by August 15, the statute does not permit these items to be added to the base. In OMB's view, where the statute is clear there is no occasion or need to probe for alleged Congressional intent or consult report language to divine its meaning.

In any event, the purpose of including Section 251(a)(6)(D) was apparently to prevent the President from reducing outlays by proposing a reduction in pay. The President proposed to reduce pay rates in the 1986 Budget, and Congress sought to prevent this action from being used as a way to project a lower deficit.

In CBO's view, the instruction in the Balanced Budget Act concerning the President's recommended pay adjustments must be read in the complete context of Section 251(a)(6). That material instructs the agencies how to estimate next year's spending, revenues and deficit -- the so-called budget base. If, as in the OMB view, no budgetary resources are added to the budget base in order to fund pay raises, the instruction becomes meaningless, and the deficit is understated. If Federal pay increases were to be ignored for next year's estimates, Congress would not have written any instruction on Federal pay levels, especially not in the definition of the budget base. Rather, the instruction recognizes that pay raises typically are financed through a supplemental appropriation that follows the regular appropriation acts by several months. CBO concludes that this instruction tells the agencies to estimate next year's supplemental for Federal pay increases in light of the President's latest authoritative statement of what he intends Federal pay levels to be and how much of any increase he expects Federal agencies to absorb in their regular appropriations for salary and expenses. CBO therefore has included in its estimate of the budget base pay raise allowances in the dollar amounts recommended by the President in the Mid-Session Review of the 1987 Budget.

Washington Metropolitan Area Transit Authority and Other Interest Payment Programs

OMB and CBO are still unable to resolve a conceptual issue regarding the application of the Act to interest payments made to WMATA. In exploring the WMATA issue, CBO and OMB realized that they differ in the treatment of two other interest payment accounts, the medical facilities guarantee and loan fund and the higher education facilities loans and insurance (HEFLI) accounts. These accounts were not sequestered in the January report. However, in OMB's view the same arguments that apply to WMATA also apply to these accounts and thus, OMB has classified the budget authority and outlays of these accounts as sequesterable. CBO continues to believe that all three interest payment programs are not sequesterable.

Under the authority of the National Capital Transportation Act of 1969, as amended, the Secretary of Transportation has guaranteed the principal and interest of \$997 million in borrowing by WMATA. The National Capital Transportation Amendments of 1979 further authorized the Secretary of Transportation to pay two-thirds of the principal and interest due on these federally guaranteed WMATA bonds. By agreements between the Secretary and

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the Authority, executed in 1979 and 1982, the Federal Government has made interest payments to WMATA. These payments are conditional on compliance with the Antideficiency Act, as amended, which prohibits expenditures in advance of, or in excess of, available appropriations. The Congress has regularly and annually appropriated funds to cover the Federal obligation to WMATA, including the payments made in 1986, which amounted to \$51.7 million. The medical facilities and HEFLI programs are operated in a similar manner.

CBO regards the 1987 interest payments in these programs as nonsequesterable on two grounds. First, Federal spending exists in these accounts solely to satisfy fully executed past commitments of the Federal Government under contracts authorized by law. Current budget practices concerning this type of spending are inconsistent. Sometimes such spending is shown as a spendout of obligated balances of budget authority (and, as such, exempt), and sometimes such spending is shown as appropriations (in CBO's view, to satisfy antecedent 401(c)(2) spending authority). CBO believes that interest subsidy payments should be uniformly characterized as spendouts of obligated balances of budget authority. CBO believes that, in the light of the Balanced Budget Act, budget accounting practices should be construed in a way that avoids any possibility that the Federal Government would default on loan repayments to private lenders.^{6/}

Second, in the case of WMATA, the bonds are federally guaranteed both as to principal and interest. If the Federal Government defaults on its obligation to pay its interest share by reason of a sequester, the Government nevertheless would remain liable for the full payment under the guarantee, a liability that CBO believes is enforceable by a claim against the United States. CBO believes that if a sequestration would ultimately and necessarily be defeated by claims, judgments and relief acts, which are exempt from sequestration, then the amount in question should not be sequestered.

Similarly, in the case of the medical facilities loan account, the program's underlying statute authorizes the Secretary of HHS to borrow from the Treasury to avoid defaulting on these payments. Both the back-up duty and the basic loan commitments presumably are enforceable in the courts. Thus, the funds would have to be paid in any event -- either because of back-up borrowing, or because they would come from the exempt account that covers claims against the United States. In these circumstances, CBO sees no purpose to be served by sequestering this account.

OMB agrees that the appropriations for these accounts ought not to be sequestered, but does not believe this outcome is permitted by the statute's language. The Act provides exemptions only for certain named prior legal obligations and, more generally, for obligated balances in nondefense accounts. Section 255(g)(2) of the Act specifically exempts from sequestration the prior legal obligations of 46 credit programs that provide

^{6/} In the case of the higher education facilities program, the effect of the sequester would be a reduced payment to the Treasury for interest on loan capital. Therefore, a sequester in this instance would not affect either outlays or the deficit. CBO nonetheless believes the account should be exempt as a spend-out of an obligated balance.

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Federal guarantees similar to the guarantee provided to the WMATA bonds and medical facilities loans. OMB believes that exemptions for the WMATA and medical facilities guarantees should have been added to this list, but they were not. In addition, because the interest payments for all three programs are expressly subject to the availability of an annual appropriation, and because the Act provides for withholding from obligation of any sequestered amount pending the President's final order, OMB further believes that exemptions for WMATA, medical facilities, and HEFLI interest payments based on the existence of obligated balances are not applicable.

In its review of the 1986 CBO-OMB report, the General Accounting Office (GAO) agreed with the CBO position on WMATA, although for reasons different from those used by CBO. The Department of Transportation and Related Agencies Appropriation Act of 1986, enacted on December 19, 1985, provided \$51.7 million for interest on payments; GAO claimed that a legal obligation was established at the time of this appropriation to pay WMATA interest charges, i.e., before the 1986 sequester became effective. Therefore, while GAO agreed with OMB that "the program is in the sequesterable base," GAO exempted it for 1986 because the budgetary resources had already been obligated. If a sequester order is issued in accordance with the timing specified in the Act, obligations for these payments cannot be entered into and, therefore, cannot be exempted as obligated balances.

Veterans Administration Policy Loans

Since last year's report, questions have arisen about whether the option of insured veterans to borrow against the cash values in their life insurance policies under one of several VA programs should have been sequestered. Last year's report did not exempt those options.

OMB continues to believe that the Act exempted only those portions of these life insurance accounts deemed to be prior legal obligations. Since the language of the life insurance policies at issue state clearly that the right to borrow is one within the ability of the issuer to grant as a matter of discretion, no legal obligation to act exists. Hence, the ability of the VA to deny a loan means that veterans' life insurance policy loans cannot constitute prior legal obligations and are, therefore, sequesterable.

The CBO now believes that these policy loans constitute prior legal obligations of the Government in accounts listed in Section 255(g)(2) and are therefore exempt from sequestration. In CBO's view, the phrase "prior legal obligations" exempts spending in accounts listed at Section 255(g)(2) not only to satisfy past commitments but also to support new commitments if they clearly arise under the terms of prior legal obligation (as that term is normally understood). A loan to a veteran against the cash value of his or her policy, although a new commitment of budgetary resources, is one that arises under pre-existing contractual provisions. To interpret the purpose of paragraph 255(g)(2) more narrowly would make the specific exemption for prior legal obligations largely redundant with the Act's general exemption of obligated balances of budget authority.

Impact of Conceptual Differences

Section 251(a)(5) of the Act requires averaging whenever CBO and OMB differ. Both Directors are of the view that averaging produces a result that is not consistent with either of their legal positions on the proper treatment of these conceptual issues relating to the amounts to be included in the baseline and whether certain programs are subject to sequester. Nevertheless, the sequestration percentages of 7.6 percent for nondefense programs and 5.6 percent for defense programs were derived using an average of the conceptual differences. If CBO's positions were to prevail, OMB's estimates of baseline outlays would rise by \$4.7 billion and the sequestration percentages would be 8.7 percent for nondefense and 6.3 percent for defense. If OMB's positions were to prevail, the sequestration percentages would be 6.5 percent for nondefense and 5.0 percent for defense.

APPENDIX: SEQUESTRATION REDUCTIONS BY
AGENCY AND BUDGET ACCOUNT

(fiscal year 1987; in thousands of dollars)

Percentages Used: Non-Defense, 7.6%; Defense, 5.6%

Account Title	OMB	CBO	Average	Sequester
<u>Legislative Branch</u>				
<u>Senate</u>				
Mileage of the Vice President and Senators		(01-05-0101	-X-1-801-A;	00-0101)
Budget Authority	57	57	57	4
Outlays	46	46	46	3
Expense allowances of the Vice President, Pres Pro Tem		(01-05-0107	-X-1-801-A;	00-0107)
Budget Authority	54	54	54	4
Outlays	54	54	54	4
Representation allowances for the Majority and Minorit		(01-05-0108	-X-1-801-A;	00-0108)
Budget Authority	19	19	19	1
Outlays	19	19	19	1
Salaries, officers and employees		(01-05-0110	-X-1-801-A;	00-0110)
Budget Authority	163,643	163,643	163,643	12,437
Outlays	153,854	153,854	153,854	11,693
Miscellaneous items		(01-05-0123	-X-1-801-A;	00-0123)
Budget Authority	9,244	9,244	9,244	703
Outlays	9,244	9,244	9,244	703
Secretary of the Senate		(01-05-0126	-X-1-801-A;	00-0126)
Budget Authority	655	655	655	50
Outlays	392	392	392	30
Sergeant at Arms and Doorkeeper of the Senate		(01-05-0127	-X-1-801-A;	00-0127)
Budget Authority	51,824	51,824	51,824	3,939
Outlays	48,196	48,196	48,196	3,663
Inquiries and investigations		(01-05-0128	-X-1-801-A;	00-0128)
Budget Authority	48,855	48,855	48,855	3,713
Outlays	38,889	38,889	38,889	2,956
Expenses of U.S. International Narcotics Control Commi		(01-05-0129	-X-1-801-A;	00-0129)
Budget Authority	311	311	311	24
Outlays	280	280	280	21
Stationery (revolving fund)		(01-05-0140	-X-1-801-A;	00-0140)
Budget Authority	11	11	11	1
Outlays	11	11	11	1
Office of Senate Legal Counsel		(01-05-0171	-X-1-801-A;	00-0171)
Budget Authority	541	541	541	41
Outlays	491	491	491	37
Expense allowance for the Secretary of the Senate, etc		(01-05-0172	-X-1-801-A;	00-0172)
Budget Authority	11	11	11	1
Outlays	11	11	11	1
Senate policy committees		(01-05-0182	-X-1-801-A;	00-0182)
Budget Authority	1,864	1,864	1,864	142
Outlays	1,678	1,678	1,678	128
Office of the Legislative Counsel of the Senate		(01-05-0185	-X-1-801-A;	00-0185)
Budget Authority	1,375	1,375	1,375	104
Outlays	1,222	1,222	1,222	93
<u>House of Representatives</u>				
Mileage of Members		(01-10-0208	-X-1-801-A;	00-0208)
Budget Authority	144	144	144	11
Outlays	72	72	72	5
House leadership offices		(01-10-0408	-X-1-801-A;	00-0408)
Budget Authority	3,213	3,213	3,213	244
Outlays	2,888	2,888	2,888	219
Salaries, officers and employees		(01-10-0410	-X-1-801-A;	00-0410)
Budget Authority	46,354	46,354	46,354	3,523
Outlays	44,917	44,917	44,917	3,414
Members' clerk hire		(01-10-0415	-X-1-801-A;	00-0415)
Budget Authority	159,591	159,591	159,591	12,129
Outlays	157,197	157,197	157,197	11,947
Committee employees		(01-10-0416	-X-1-801-A;	00-0416)
Budget Authority	42,419	42,419	42,419	3,224
Outlays	40,722	40,722	40,722	3,095
Committee on Appropriations (Studies and Investigation		(01-10-0418	-X-1-801-A;	00-0418)
Budget Authority	4,091	4,091	4,091	311
Outlays	3,273	3,273	3,273	249
Committee on the Budget (Studies)		(01-10-0413	-X-1-801-A;	00-0413)
Budget Authority	283	283	283	22
Outlays	247	247	247	19
Special and select committees		(01-10-0433	-X-1-801-A;	00-0433)
Budget Authority	45,291	45,291	45,291	3,442
Outlays	43,479	43,479	43,479	3,304
Allowances and expenses		(01-10-0438	-X-1-801-A;	00-0438)
Budget Authority	127,689	127,689	127,689	9,704
Outlays	107,259	107,259	107,259	8,150
Congressional use of foreign currency, House of Repres		(01-10-0488	-X-1-801-A;	00-0488)
401(C) Authority	2,680	2,680	2,680	204
Outlays	2,680	2,680	2,680	204
<u>Joint Items</u>				
Capitol Guide Service		(01-12-0170	-X-1-801-A;	00-0170)
Budget Authority	830	830	830	63
Outlays	706	706	706	54

Account Title	OMB	CBO	Average	Sequester
Joint Committee on Printing		(01-12-0180)	-X-1-801-A;	00-0180)
Budget Authority	879	879	879	67
Outlays	755	755	755	57
Joint Economic Committee		(01-12-0181)	-X-1-801-A;	00-0181)
Budget Authority	2,530	2,530	2,530	192
Outlays	2,530	2,277	2,404	183
Office of the Attending Physician		(01-12-0425)	-X-1-801-A;	00-0425)
Budget Authority	1,011	1,011	1,011	77
Outlays	404	404	404	31
Joint Committee on Taxation		(01-12-0460)	-X-1-801-A;	00-0460)
Budget Authority	4,458	4,458	4,458	339
Outlays	4,235	4,235	4,235	322
Capitol Police Board		(01-12-0474)	-X-1-801-A;	00-0474)
Budget Authority	13,104	13,104	13,104	996
General expenses, Capitol police		(01-12-0476)	-X-1-801-A;	00-0476)
Budget Authority	1,279	1,279	1,279	97
Outlays	1,086	1,086	1,086	83
Statements of appropriations, House of Representatives		(01-12-0499)	-X-1-801-A;	00-0499)
Budget Authority	13	13	13	1
Official mail costs		(01-12-0825)	-X-1-801-A;	00-0825)
Budget Authority	95,700	95,700	95,700	7,273
Outlays	95,700	95,700	95,700	7,273
<u>Congressional Budget Office</u>				
Salaries and expenses		(01-14-0100)	-X-1-801-A;	08-0100)
Budget Authority	16,160	16,160	16,160	1,228
Outlays	14,544	14,544	14,544	1,105
<u>Architect of the Capitol</u>				
Office of the Architect of the Capitol: Salaries		(01-15-0100)	-X-1-801-A;	01-0100)
Budget Authority	5,434	5,434	5,434	413
Outlays	4,987	4,723	4,855	369
Contingent expenses		(01-15-0102)	-X-1-801-A;	01-0102)
Budget Authority	96	96	96	7
Outlays	96	96	96	7
Capitol buildings		(01-15-0105)	-X-1-801-A;	01-0105)
Budget Authority	18,516	18,516	18,516	1,407
Outlays	9,012	9,012	9,012	685
Capitol grounds		(01-15-0108)	-X-1-801-A;	01-0108)
Budget Authority	3,359	3,359	3,359	255
Outlays	3,088	2,959	3,024	230
Senate office buildings		(01-15-0123)	-X-1-801-A;	01-0123)
Budget Authority	18,876	18,876	18,876	1,435
Outlays	16,099	13,024	14,562	1,107
House office buildings		(01-15-0127)	-X-1-801-A;	01-0127)
Budget Authority	21,138	21,138	21,138	1,606
Outlays	19,326	18,897	19,112	1,453
Capitol Power Plant		(01-15-0133)	-X-1-801-A;	01-0133)
Budget Authority	24,068	24,068	24,068	1,829
401(C) Authority--Off. Coll.	135	135	135	10
Outlays	20,580	20,829	20,704	1,574
Structural and mechanical care, Library buildings and		(01-15-0155)	-X-1-801-A;	01-0155)
Budget Authority	5,536	5,536	5,536	421
Outlays	5,071	5,071	5,071	385
<u>Library of Congress</u>				
Salaries and expenses		(01-25-0101)	-X-1-503-A;	03-0101)
Budget Authority	128,863	128,863	128,863	9,794
401(C) Authority--Off. Coll.	4,512	4,512	4,512	343
Outlays	112,073	110,437	111,255	8,455
Copyright Office: Salaries and expenses		(01-25-0102)	-X-1-376-A;	03-0102)
Budget Authority	10,413	10,413	10,413	791
401(C) Authority--Off. Coll.	6,492	6,492	6,492	493
Outlays	15,799	16,020	15,910	1,209
Congressional Research Service: Salaries and expenses		(01-25-0127)	-X-1-801-A;	03-0127)
Budget Authority	37,288	37,288	37,288	2,834
Outlays	34,338	33,708	34,023	2,586
Books for the blind and physically handicapped: Salari		(01-25-0141)	-X-1-503-A;	03-0141)
Budget Authority	32,309	32,309	32,309	2,455
Outlays	15,515	13,150	14,332	1,089
Collection & distribution of library materials (sp. fo		(01-25-0144)	-X-1-503-A;	03-0144)
Budget Authority	796	796	796	60
Furniture and furnishings		(01-25-0146)	-X-1-503-A;	03-0146)
Budget Authority	853	853	853	65
Outlays	138	138	138	10
Gift and trust fund accounts		(01-25-9971)	-X-7-503-A;	03-9971)
401(C) Other--incl. ob. limit	372	346	359	27
Outlays	372	346	359	27
<u>Government Printing Office</u>				
Office of Superintendent of Documents: Salaries and ex		(01-30-0201)	-X-1-806-A;	04-0201)
Budget Authority	21,993	21,993	21,993	1,671
Outlays	11,125	13,680	12,402	943

Account Title	OMB	CB0	Average	Sequester
Printing and binding		(01-30-0202	-X-1-801-A;	04-0202)
Budget Authority	11,058	11,058	11,058	840
Outlays	9,200	7,188	8,194	623
Congressional printing and binding		(01-30-0203	-X-1-801-A;	04-0203)
Budget Authority	66,421	66,421	66,421	5,048
Outlays	25,319	27,033	26,176	1,989
Government Printing Office revolving fund		(01-30-4505	-X-4-806-A;	04-4505)
401(C) Authority--Off. Coll.	27,208	27,208	27,208	2,068
Outlays	27,208	27,208	27,208	2,068
<u>General Accounting Office</u>				
Salaries and expenses		(01-35-0107	-X-1-801-A;	05-0107)
Budget Authority	287,974	287,977	287,976	21,886
Budget Authority--ASI	1	1	1	1
Outlays	256,449	237,395	246,922	18,767
<u>United States Tax Court</u>				
Salaries and expenses		(01-40-0100	-X-1-752-A;	23-0100)
Budget Authority	23,500	23,500	23,500	1,786
Outlays	22,065	21,691	21,878	1,663
<u>Other Legislative Branch Agencies</u>				
Commission on Security & Cooperation in Europe: Salari		(01-45-0110	-X-1-801-A;	09-0110)
Budget Authority	526	526	526	40
Outlays	481	481	481	37
Botanic Garden: Salaries and expenses		(01-45-0200	-X-1-801-A;	09-0200)
Budget Authority	2,094	2,094	2,094	159
Outlays	1,885	1,885	1,885	143
Copyright Royalty Tribunal: Salaries and expenses		(01-45-0310	-X-1-376-A;	09-0310)
Budget Authority	149	149	149	11
Outlays	120	133	126	10
Biomedical Ethics: Salaries and expenses		(01-45-0400	-X-1-801-A;	09-0400)
Budget Authority	144	144	144	11
Outlays	144	144	144	11
Office of Technology Assessment: Salaries and expenses		(01-45-0700	-X-1-801-A;	09-0700)
Budget Authority	14,642	14,642	14,642	1,113
Outlays	10,803	11,714	11,258	856
Railroad Accounting Principles Board: Salaries and exp		(01-45-0800	-X-1-801-A;	09-0800)
Budget Authority	718	718	718	55
Outlays	615	646	630	48
<u>Legislative Branch</u>				
Budget Authority	1,580,267	1,580,270	1,580,268	120,100
Budget Authority--ASI	1	1	1	1
401(C) Authority	2,680	2,680	2,680	204
401(C) Authority--Off. Coll.	38,347	38,347	38,347	2,914
401(C) Other--incl. ob. limit	372	346	359	27
Outlays	1,398,989	1,374,436	1,386,713	105,391
<u>The Judiciary</u>				
<u>Supreme Court of the United States</u>				
Salaries and expenses		(02-05-0100	-X-1-752-A;	10-0100)
Budget Authority	13,382	13,382	13,382	1,017
Outlays	10,145	10,451	10,298	783
Care of the building and grounds		(02-05-0103	-X-1-752-A;	10-0103)
Budget Authority	2,223	2,223	2,223	169
Outlays	2,194	2,045	2,120	161
<u>United States Court of Appeals for Federal Circuit</u>				
Salaries and expenses		(02-07-0510	-X-1-752-A;	10-0510)
Budget Authority	4,259	4,259	4,259	324
Outlays	4,753	4,055	4,404	335
<u>United States Court of International Trade</u>				
Salaries and expenses		(02-15-0400	-X-1-752-A;	10-0400)
Budget Authority	5,417	5,417	5,417	412
Outlays	5,737	5,146	5,442	414
<u>Courts of Appeals, District Courts, and other Judi</u>				
Salaries of judges		(02-25-0200	-X-1-752-A;	10-0200)
Budget Authority	17,513	0	8,756	665
401(C) Authority	0	17,513	8,756	665
Outlays	17,338	17,338	17,338	1,318
Defender services		(02-25-0923	-X-1-752-A;	10-0923)
Budget Authority	59,143	59,143	59,143	4,495
Outlays	25,598	35,486	30,542	2,321
Salaries of supporting personnel		(02-25-0924	-X-1-752-A;	10-0924)
Budget Authority	455,679	455,679	455,679	34,632
Outlays	447,257	438,363	442,810	33,654
Fees of jurors and commissioners		(02-25-0925	-X-1-752-A;	10-0925)
Budget Authority	45,334	45,334	45,334	3,445
Outlays	44,840	42,160	43,500	3,306
Expenses of Operation and Maintenance of the Courts		(02-25-0926	-X-1-752-A;	10-0926)
Budget Authority	129,195	129,195	129,195	9,819
Outlays	88,650	107,232	97,941	7,444

Account Title	OMB	CBO	Average	Sequester
Court security		(02-25-0930	-X-1-752-A;	10-0930)
Budget Authority	31,342	31,342	31,342	2,382
Outlays	22,792	24,071	23,432	1,781
Space and facilities		(02-25-0931	-X-1-752-A;	10-0931)
Budget Authority	140,679	140,679	140,679	10,692
Outlays	137,095	124,642	130,868	9,946
<u>Administrative Office of the United States Courts</u>				
Study of construction of office building		(02-26-0105	-X-1-752-A;	10-0105)
Budget Authority	1,300	1,300	1,300	99
Salaries and expenses		(02-26-0927	-X-1-752-A;	10-0927)
Budget Authority	27,944	27,944	27,944	2,124
Outlays	22,712	24,787	23,750	1,805
<u>Federal Judicial Center</u>				
Salaries and expenses		(02-30-0928	-X-1-752-A;	10-0928)
Budget Authority	9,187	9,187	9,187	698
Outlays	7,365	7,322	7,344	558
<u>The Judiciary</u>				
Budget Authority	942,597	925,084	933,840	70,972
401(C) Authority	0	17,513	8,756	665
Outlays	836,476	843,098	839,787	63,824
<u>Executive Office of the President</u>				
<u>The White House Office</u>				
Salaries and expenses		(03-10-0110	-X-1-802-A;	11-0110)
Budget Authority	23,835	23,835	23,835	1,811
Outlays	20,856	21,642	21,249	1,615
<u>Executive Residence at the White House</u>				
Operating expenses		(03-20-0210	-X-1-802-A;	11-0210)
Budget Authority	4,380	4,380	4,380	333
401(C) Authority--Off. Coll.	480	480	480	36
Outlays	4,422	4,641	4,532	344
<u>Official Residence of the Vice President</u>				
Operating expenses		(03-21-0211	-X-1-802-A;	11-0211)
Budget Authority	195	195	195	15
Outlays	141	136	138	10
<u>Special Assistance to the President</u>				
Salaries and expenses		(03-22-1454	-X-1-802-A;	11-1454)
Budget Authority	1,717	1,717	1,717	130
Outlays	1,683	1,494	1,588	121
<u>Council of Economic Advisers</u>				
Salaries and expenses		(03-28-1900	-X-1-802-A;	11-1900)
Budget Authority	2,202	2,202	2,202	167
Outlays	2,150	1,762	1,956	149
<u>Council/Office on Environmental Quality</u>				
Council on Environmental Quality & Off. of Environment		(03-31-1453	-X-1-802-A;	11-1453)
Budget Authority	670	670	670	51
Outlays	636	636	636	48
<u>Office of Policy Development</u>				
Salaries and expenses		(03-35-2200	-X-1-802-A;	11-2200)
Budget Authority	2,609	2,609	2,609	198
Outlays	2,493	2,259	2,376	181
<u>National Security Council</u>				
Salaries and expenses		(03-40-2000	-X-1-802-A;	11-2000)
Budget Authority	4,428	4,428	4,428	337
Outlays	3,462	3,463	3,462	263
<u>National Critical Materials Council</u>				
Salaries and expenses		(03-41-0111	-X-1-802-A;	11-0111)
Budget Authority	478	479	478	36
Outlays	478	431	454	34
<u>Office of Administration</u>				
Salaries and expenses		(03-42-0038	-X-1-802-A;	11-0038)
Budget Authority	14,926	14,926	14,926	1,134
Outlays	14,887	9,851	12,369	940
<u>Office of Management and Budget</u>				
Office of Federal Procurement Policy: Salaries and exp		(03-48-0201	-X-1-802-A;	11-0201)
Budget Authority	1,542	1,542	1,542	117
Outlays	1,439	1,389	1,414	107
Salaries and expenses		(03-48-0300	-X-1-802-A;	11-0300)
Budget Authority	35,695	35,695	35,695	2,713
Outlays	32,643	31,733	32,188	2,446
<u>Office of Science and Technology Policy</u>				
Salaries and expenses		(03-49-2600	-X-1-802-A;	11-2600)
Budget Authority	2,217	2,217	2,217	168
Outlays	1,684	1,685	1,684	128
<u>Office of the United States Trade Representative</u>				
Salaries and expenses		(03-50-0400	-X-1-802-A;	11-0400)
Budget Authority	12,592	12,592	12,592	957
Outlays	10,505	10,703	10,604	806

Account Title	OMB	CBO	Average	Sequester
Executive Office of the President		Total		
Budget Authority	107,486	107,487	107,486	8,169
401(C) Authority--Off. Coll.	480	480	480	36
Outlays	97,479	91,825	94,652	7,194
<u>Funds Appropriated to the President</u>				
<u>Disaster Relief</u>				
Disaster relief		(04-03-0039	-X-1-453-A;	11-0039)
Budget Authority	345,700	345,700	345,700	26,273
Outlays	125,000	231,619	178,310	13,552
<u>Unanticipated Needs</u>				
Unanticipated needs		(04-06-0037	-X-1-802-A;	11-0037)
Budget Authority	957	957	957	73
Outlays	827	823	825	63
<u>International Security Assistance</u>				
Peacekeeping operations		(04-09-1032	-X-1-152-A;	11-1032)
Budget Authority	32,538	32,538	32,538	2,473
Outlays	15,540	13,926	14,733	1,120
Economic support fund		(04-09-1037	-X-1-152-A;	11-1037)
Budget Authority	3,716,817	3,716,817	3,716,817	282,478
Direct Loan Limitation	379,450	379,450	379,450	28,838
Outlays	2,284,492	2,293,276	2,288,884	173,955
Military assistance		(04-09-1080	-X-1-152-A;	11-1080)
Budget Authority	798,374	798,374	798,374	60,676
Outlays	780,140	781,910	781,025	59,358
International military education and training		(04-09-1081	-X-1-152-A;	11-1081)
Budget Authority	52,147	52,147	52,147	3,963
Outlays	28,681	23,466	26,074	1,982
Foreign military sales credit		(04-09-1082	-X-1-152-A;	11-1082)
Budget Authority	4,966,830	4,966,830	4,966,830	377,479
Direct Loan Limitation	4,966,830	4,966,830	4,966,830	377,479
Outlays	2,014,460	1,734,773	1,874,616	142,471
<u>Multilateral Assistance</u>				
Contribution to the Inter-American Development Bank		(04-12-0072	-X-1-151-A;	11-0072)
Budget Authority	85,844	85,844	85,844	6,524
Outlays	766	766	766	58
Contribution to the International Development Associat		(04-12-0073	-X-1-151-A;	11-0073)
Budget Authority	669,900	669,900	669,900	50,912
Contribution to the Asian Development Bank		(04-12-0076	-X-1-151-A;	11-0076)
Budget Authority	107,097	107,097	107,097	8,139
Outlays	4,559	4,559	4,559	346
Contribution to the International Bank for Reconstruct		(04-12-0077	-X-1-151-A;	11-0077)
Budget Authority	105,003	105,003	105,003	7,980
Outlays	10,500	10,500	10,500	798
Contribution to the International Finance Corporation		(04-12-0078	-X-1-151-A;	11-0078)
Budget Authority	27,827	27,827	27,827	2,115
Outlays	27,827	27,827	27,827	2,115
Contribution to the African Development Fund		(04-12-0079	-X-1-151-A;	11-0079)
Budget Authority	59,573	59,573	59,573	4,528
Contribution to the African Development Bank		(04-12-0082	-X-1-151-A;	11-0082)
Budget Authority	15,493	15,493	15,493	1,177
Outlays	15,493	15,493	15,493	1,177
Contribution to the special facility for Sub-Saharan A		(04-12-0086	-X-1-151-A;	11-0086)
Budget Authority	71,775	71,775	71,775	5,455
Outlays	14,355	14,355	14,355	1,091
International organizations and programs		(04-12-1005	-X-1-151-A;	11-1005)
Budget Authority	265,971	265,971	265,971	20,214
Outlays	177,946	177,946	177,946	13,524
<u>Agency for International Development</u>				
Operating expenses, Agency for International Developme		(04-14-1000	-X-1-151-A;	11-1000)
Budget Authority	360,167	360,167	360,167	27,373
Outlays	270,125	270,125	270,125	20,530
Operating expenses of the AID Office of Inspector Gene		(04-14-1007	-X-1-151-A;	11-1007)
Budget Authority	20,145	20,145	20,145	1,531
Outlays	15,814	15,693	15,754	1,197
Sahel development program		(04-14-1012	-X-1-151-A;	11-1012)
Budget Authority	77,038	77,038	77,038	5,855
Outlays	6,163	9,476	7,820	594
American schools and hospitals abroad		(04-14-1013	-X-1-151-A;	11-1013)
Budget Authority	33,495	33,495	33,495	2,546
Outlays	8,541	8,541	8,541	649
Functional development assistance program		(04-14-1021	-X-1-151-A;	11-1021)
Budget Authority	1,477,200	1,477,200	1,477,200	112,267
Direct Loan Limitation	301,488	301,488	301,488	22,913
Outlays	118,176	181,695	149,936	11,395
International disaster assistance		(04-14-1035	-X-1-151-A;	11-1035)
Budget Authority	21,532	21,532	21,532	1,636
Outlays	5,340	5,340	5,340	406

Account Title	OMB	CBO	Average	Sequester
Housing and other credit guaranty programs		(04-14-4340	-X-3-151-A;	72-4340)
401(C) Authority--Off. Coll.	7,266	7,266	7,266	552
Guaranteed Loan Limitation	145,464	145,464	145,464	11,055
Outlays	7,100	7,100	7,100	540
Private sector revolving fund		(04-14-4341	-X-3-151-A;	72-4341)
Budget Authority	17,226	17,226	17,226	1,309
Direct Loan Limitation	17,226	17,226	17,226	1,309
Outlays	0	1,648	824	63
Trade and Development Program		(04-16-1001	-X-1-151-A;	11-1001)
Trade and development program				
Budget Authority	18,087	18,087	18,087	1,375
Outlays	4,211	4,124	4,168	317
Peace Corps		(04-18-0100	-X-1-151-A;	11-0100)
Peace Corps operating expenses				
Budget Authority	124,410	124,410	124,410	9,455
401(C) Authority--Off. Coll.	200	200	200	15
Outlays	99,728	97,862	98,795	7,508
Overseas Private Investment Corporation		(04-20-4030	-X-3-151-A;	71-4030)
Overseas Private Investment Corporation				
401(C) Authority--Off. Coll.	12,400	12,400	12,400	942
Direct Loan Limitation	13,637	13,637	13,637	1,036
Guaranteed Loan Limitation	136,372	136,372	136,372	10,364
Outlays	13,144	15,231	14,188	1,078
Inter-American Foundation		(04-22-4031	-X-3-151-A;	11-4031)
Inter-American Foundation				
Budget Authority	11,454	11,454	11,454	870
401(C) Authority--Off. Coll.	17,000	17,000	17,000	1,292
Outlays	23,243	21,582	22,412	1,703
African Development Foundation		(04-24-0700	-X-1-151-A;	11-0700)
African Development Foundation				
Budget Authority	3,706	3,706	3,706	282
Outlays	1,423	1,645	1,534	117
Military Sales Programs		(04-37-4116	-X-3-155-A;	11-4116)
Special defense acquisition fund				
Obligation Limitation	311,025	311,025	311,025	23,638
Outlays	0	3,110	1,555	118
Foreign military sales trust fund		(04-37-8242	-X-7-155-A;	11-8242)
Foreign military sales trust fund				
401(C) Authority--Off. Coll.	400,000	400,000	400,000	30,400
Outlays	400,000	400,000	400,000	30,400
Funds Appropriated to the President		Total		
Budget Authority	13,486,306	13,486,306	13,486,306	1,024,959
401(C) Authority--Off. Coll.	436,866	436,866	436,866	33,202
Direct Loan Limitation	5,678,631	5,678,631	5,678,631	431,576
Guaranteed Loan Limitation	281,836	281,836	281,836	21,420
Obligation Limitation	311,025	311,025	311,025	23,638
Outlays	6,473,594	6,374,411	6,424,002	488,224
Department of Agriculture		(05-03-0115	-X-1-352-A;	12-0115)
Office of the Secretary				
Office of the Secretary				
Budget Authority	5,510	5,510	5,510	419
Outlays	5,091	5,328	5,210	396
Departmental Administration		(05-05-0117	-X-1-352-A;	12-0117)
Rental payments and building operations				
Budget Authority	65,660	65,660	65,660	4,990
Outlays	65,660	61,683	63,672	4,839
Advisory committees		(05-05-0118	-X-1-352-A;	12-0118)
Advisory committees				
Budget Authority	1,258	1,258	1,258	96
Outlays	629	823	726	55
Departmental administration		(05-05-0120	-X-1-352-A;	12-0120)
Departmental administration				
Budget Authority	18,350	18,350	18,350	1,395
Outlays	16,276	16,295	16,286	1,238
Working capital fund		(05-05-4609	-X-4-352-A;	12-4609)
Working capital fund				
Budget Authority	5,964	5,964	5,964	453
Outlays	5,964	5,886	5,925	450
Office of Governmental and Public Affairs		(05-06-0130	-X-1-352-A;	12-0130)
Office of Governmental and Public Affairs				
Budget Authority	7,343	7,343	7,343	558
Outlays	5,962	5,801	5,882	447
Office of the Inspector General		(05-08-0900	-X-1-352-A;	12-0900)
Office of the Inspector General				
Budget Authority	44,496	44,496	44,496	3,382
Outlays	38,044	38,089	38,066	2,893
Office of the General Counsel		(05-10-2300	-X-1-352-A;	12-2300)
Office of the General Counsel				
Budget Authority	15,095	15,095	15,095	1,147
Outlays	14,959	14,959	14,959	1,137
Agricultural Research Service		(05-18-1400	-X-1-352-A;	12-1400)
Agricultural Research Service				
Budget Authority	478,372	478,372	478,372	36,356
401(C) Authority--Off. Coll.	2,000	2,000	2,000	152
Outlays	384,698	384,219	384,458	29,219

Account Title	OMB	CBO	Average	Sequester
Buildings and facilities		(05-18-1401	-X-1-352-A;	12-1401)
Budget Authority	6,041	6,041	6,041	459
Outlays	906	1,166	1,036	79
<u>Cooperative State Research Service</u>		(05-24-1500	-X-1-352-A;	12-1500)
Cooperative State Research Service		276,146	276,146	20,987
Budget Authority	276,146	2,800	2,800	213
401(C) Authority	2,800	180,478	171,702	13,049
Outlays	162,926			
<u>Extension Service</u>		(05-27-0502	-X-1-352-A;	12-0502)
Extension Service		328,009	328,009	24,929
Budget Authority	328,009	625	625	48
401(C) Authority--Off. Coll.	625	259,424	269,428	20,477
Outlays	279,433			
<u>National Agricultural Library</u>		(05-30-0300	-X-1-352-A;	12-0300)
National Agricultural Library		10,787	10,787	820
Budget Authority	10,787	7,821	8,226	625
Outlays	8,630			
<u>Statistical Reporting Service</u>		(05-33-1801	-X-1-352-A;	12-1801)
Salaries and expenses		56,200	56,200	4,271
Budget Authority	56,200	1,087	1,087	83
401(C) Authority--Off. Coll.	1,087	46,834	48,126	3,658
Outlays	49,419			
<u>Economic Research Service</u>		(05-36-1701	-X-1-352-A;	12-1701)
Salaries and expenses		44,115	44,115	3,353
Budget Authority	44,115	37,101	37,520	2,852
Outlays	37,939			
<u>World Agricultural Outlook Board</u>		(05-50-2100	-X-1-352-A;	12-2100)
World agricultural outlook board		1,598	1,598	121
Budget Authority	1,598	1,218	1,216	92
Outlays	1,214			
<u>Foreign Agricultural Service</u>		(05-51-2900	-X-1-352-A;	12-2900)
Foreign Agricultural Service		79,475	79,475	6,040
Budget Authority	79,475	43,791	44,332	3,369
Outlays	44,873			
<u>Office of International Cooperation & Development</u>		(05-53-1404	-X-1-352-A;	12-1404)
Scientific activities overseas		2,854	2,854	217
Budget Authority	2,854	1,427	2,140	163
Outlays	2,854			
<u>Salaries and expenses</u>		(05-53-3200	-X-1-352-A;	12-3200)
Salaries and expenses		5,152	5,152	392
Budget Authority	5,152	665	665	51
401(C) Authority--Off. Coll.	665	5,714	5,766	438
Outlays	5,817			
<u>Foreign Assistance Programs</u>		(05-57-2274	-X-1-151-A;	12-2274)
Expenses, PL 480, foreign assistance programs, Agricul		1,243,294	1,243,294	94,490
Budget Authority	1,243,294	905,992	905,992	68,855
Direct Loan Limitation	905,992	1,607,760	1,607,760	122,190
Obligation Limitation	1,607,760	1,463,062	1,356,429	103,089
Outlays	1,249,796			
<u>Agricultural Stabilization & Conservation Service</u>		(05-60-3300	-X-1-351-A;	12-3300)
Salaries and expenses		198	198	15
Budget Authority	198	63,117	63,117	4,797
401(C) Authority--Off. Coll.	63,117	63,303	63,309	4,811
Outlays	63,315			
<u>Dairy indemnity program</u>		(05-60-3314	-X-1-351-A;	12-3314)
Dairy indemnity program		9,095	9,095	691
Budget Authority	9,095	9,095	9,095	691
Outlays	9,095			
<u>Agricultural conservation program</u>		(05-60-3315	-X-1-302-A;	12-3315)
Agricultural conservation program		180,739	180,739	13,736
Budget Authority	180,739	83,140	82,959	6,305
Outlays	82,778			
<u>Emergency conservation program</u>		(05-60-3316	-X-1-453-A;	12-3316)
Emergency conservation program		5,000	5,000	380
Budget Authority	5,000	1,000	500	38
Outlays	0			
<u>Water Bank program</u>		(05-60-3320	-X-1-302-A;	12-3320)
Water Bank program		8,371	8,371	636
Budget Authority	8,371	1,247	1,192	91
Outlays	1,137			
<u>Forestry incentives program</u>		(05-60-3336	-X-1-302-A;	12-3336)
Forestry incentives program		11,891	11,891	904
Budget Authority	11,891	4,590	4,376	333
Outlays	4,162			
<u>Federal Crop Insurance Corporation</u>		(05-63-2707	-X-1-351-A;	12-2707)
Administrative and operating expenses		209,608	209,608	15,930
Budget Authority	209,608	122,485	120,242	9,138
Outlays	118,000			
<u>Commodity Credit Corporation</u>		(05-66-3635	-X-1-351-A;	12-3635)
Temp. stor. & distr. of CCC emgcy. food		50,000	50,000	3,800
Budget Authority	50,000	34,215	34,617	2,631
Outlays	35,019			
<u>Commodity Credit Corporation Fund</u>		(05-66-4336	-X-3-351-A;	12-4336)
Commodity Credit Corporation Fund		17,477,438	17,415,854	1,323,605
401(C) Authority	17,354,270	7,000	6,800	6,800
401(C) Authority--ASI	6,600	10,474,000	11,899,500	904,362
Direct Loan Limitation	13,325,000	5,500,000	5,500,000	418,000
Guaranteed Loan Limitation	5,500,000	17,484,438	17,422,654	1,330,405
Outlays	17,360,870			

Account Title	OMB	CBO	Average	Sequester
Office of Rural Development Policy				
Salaries and expenses		(05-68-0801	-X-1-452-A;	12-0801)
Budget Authority	407	407	407	31
Rural Electrification Administration				
Salaries and expenses		(05-72-3100	-X-1-271-A;	12-3100)
Budget Authority	29,479	29,479	29,479	2,240
Outlays	27,533	26,855	27,194	2,067
Purchase of Rural Telephone Bank capital stock		(05-72-3102	-X-1-452-A;	12-3102)
Budget Authority	28,530	28,530	28,530	2,168
Outlays	28,530	28,530	28,530	2,168
Rural electrification and telephone revolving fund		(05-72-4230	-X-3-271-A;	12-4230)
Direct Loan Limitation	1,244,100	1,244,100	1,244,100	94,552
Direct Loan Floor	861,300	861,300	861,300	65,459
Guaranteed Loan Limitation	2,100,615	2,100,615	2,100,615	159,647
Guaranteed Loan Floor	933,075	933,075	933,075	70,914
Rural telephone bank		(05-72-4231	-X-3-452-A;	12-4231)
Direct Loan Limitation	210,540	210,540	210,540	16,001
Direct Loan Floor	177,045	177,045	177,045	13,455
Outlays	10,620	27,442	19,031	1,446
REA, FFB direct loans		(05-72-7002	-X-4-271-A;	12-7002)
Direct Loan Limitation	2,100,615	2,100,615	2,100,615	159,647
Direct Loan Floor	933,075	933,075	933,075	70,914
Outlays	68,250	0	34,125	2,594
Farmers Home Administration				
Salaries and expenses		(05-75-2001	-X-1-452-A;	12-2001)
Budget Authority	357,904	357,904	357,904	27,201
Outlays	340,009	325,773	332,891	25,300
Rural housing for domestic farm labor		(05-75-2004	-X-1-604-A;	12-2004)
Budget Authority	9,513	9,513	9,513	723
Outlays	388	381	384	29
Mutual and self-help housing		(05-75-2006	-X-1-604-A;	12-2006)
Budget Authority	7,610	7,610	7,610	578
Outlays	609	609	609	46
Very low income housing repair grants		(05-75-2064	-X-1-604-A;	12-2064)
Budget Authority	13,891	13,891	13,891	1,056
Outlays	11,294	13,613	12,454	946
Rural water and waste disposal grants		(05-75-2066	-X-1-452-A;	12-2066)
Budget Authority	109,395	109,395	109,395	8,314
Outlays	2,264	2,188	2,226	169
Rural community fire protection grants		(05-75-2067	-X-1-452-A;	12-2067)
Budget Authority	3,091	3,091	3,091	235
Outlays	1,391	1,391	1,391	106
Rural housing preservation grants		(05-75-2070	-X-1-604-A;	12-2070)
Budget Authority	19,140	19,140	19,140	1,455
Outlays	935	1,914	1,424	108
Compensation for construction defects		(05-75-2071	-X-1-371-A;	12-2071)
Budget Authority	713	713	713	54
Outlays	713	713	713	54
Agricultural credit insurance fund		(05-75-4140	-X-3-351-A;	12-4140)
401(C) Authority	233,865	233,865	233,865	17,774
Direct Loan Limitation	2,632,000	2,632,000	2,632,000	200,032
Guaranteed Loan Limitation	1,915,892	1,915,892	1,915,892	145,608
Outlays	2,722,605	2,733,865	2,728,235	207,346
Rural housing insurance fund		(05-75-4141	-X-3-371-A;	12-4141)
401(C) Authority--Off. Coll.	56,000	56,000	56,000	4,256
Direct Loan Limitation	2,033,113	2,033,113	2,033,113	154,517
Obligation Limitation	160,310	160,310	160,310	12,184
Outlays	1,334,310	896,520	1,115,415	84,772
Rural development insurance fund		(05-75-4155	-X-3-452-A;	12-4155)
401(C) Authority--Off. Coll.	350	350	350	27
Direct Loan Limitation	421,080	421,080	421,080	32,002
Guaranteed Loan Limitation	95,700	95,700	95,700	7,273
Outlays	24,352	15,658	20,005	1,520
Self-help housing land development fund		(05-75-4222	-X-3-371-A;	12-4222)
Direct Loan Limitation	1,000	1,000	1,000	76
Outlays	340	340	340	26
Soil Conservation Service				
Conservation operations		(05-78-1000	-X-1-302-A;	12-1000)
Budget Authority	348,669	348,669	348,669	26,499
401(C) Authority--Off. Coll.	13,927	13,927	13,927	1,058
Outlays	334,702	334,784	334,743	25,440
Resource conservation and development		(05-78-1010	-X-1-302-A;	12-1010)
Budget Authority	25,037	25,037	25,037	1,903
401(C) Authority--Off. Coll.	1,983	1,983	1,983	151
Outlays	18,412	16,955	17,684	1,344
Watershed planning		(05-78-1066	-X-1-301-A;	12-1066)
Budget Authority	8,487	8,487	8,487	645
401(C) Authority--Off. Coll.	750	750	750	57
Outlays	8,728	8,100	8,414	639

Account Title	OMB	CBO	Average	Sequester
River basin surveys and investigations		(05-78-1069	-X-1-301-A;	12-1069)
Budget Authority	14,180	14,180	14,180	1,078
401(C) Authority--Off. Coll.	328	328	328	25
Outlays	13,657	13,600	13,628	1,036
Watershed and flood prevention operations		(05-78-1072	-X-1-301-A;	12-1072)
Budget Authority	257,472	257,472	257,472	19,568
401(C) Authority--Off. Coll.	8,020	8,020	8,020	610
Outlays	141,276	181,041	161,158	12,248
Great plains conservation program		(05-78-2268	-X-1-302-A;	12-2268)
Budget Authority	20,482	20,482	20,482	1,557
Outlays	9,278	9,278	9,278	705
<u>Animal and Plant Health Inspection Service</u>				
Salaries and expenses		(05-79-1600	-X-1-352-A;	12-1600)
Budget Authority	300,869	300,869	300,869	22,866
401(C) Authority--Off. Coll.	8,993	8,993	8,993	683
Outlays	258,714	266,537	262,626	19,960
Buildings and facilities		(05-79-1601	-X-1-352-A;	12-1601)
Budget Authority	4,054	4,054	4,054	308
Outlays	203	0	102	8
Miscellaneous trust funds		(05-79-9971	-X-7-352-A;	12-9971)
401(C) Other--incl. ob. limit	2,325	2,325	2,325	177
Outlays	1,517	1,517	1,517	115
<u>Federal Grain Inspection Service</u>				
Salaries and expenses		(05-80-2400	-X-1-352-A;	12-2400)
Budget Authority	6,702	6,702	6,702	509
Outlays	5,596	5,596	5,596	425
Inspection and weighing services		(05-80-4050	-X-3-352-A;	12-4050)
401(C) Authority--Off. Coll.	36,829	36,829	36,829	2,799
Outlays	36,829	36,829	36,829	2,799
<u>Agricultural Marketing Service</u>				
Marketing services		(05-81-2500	-X-1-352-A;	12-2500)
Budget Authority	30,516	30,516	30,516	2,319
401(C) Authority--Off. Coll.	29,361	29,361	29,361	2,231
Outlays	47,310	44,833	46,072	3,501
Payments to States and possessions		(05-81-2501	-X-1-352-A;	12-2501)
Budget Authority	942	942	942	72
Outlays	1,082	25	554	42
Perishable Agricultural Commodities Act fund		(05-81-5070	-X-2-352-A;	12-5070)
401(C) Authority	3,899	3,899	3,899	296
Outlays	2,921	2,922	2,922	222
Funds for strengthening markets, income, and supply (s		(05-81-5209	-X-2-605-A;	12-5209)
401(C) Authority	420,077	420,077	420,077	31,926
Outlays	184,245	184,245	184,245	14,003
Milk market orders assessment fund		(05-81-8412	-X-8-351-A;	12-8412)
401(C) Authority--Off. Coll.	35,110	35,110	35,110	2,668
Outlays	35,110	35,110	35,110	2,668
Miscellaneous trust funds		(05-81-9972	-X-7-352-A;	12-9972)
401(C) Authority	78,378	78,378	78,378	5,957
Outlays	78,378	73,406	75,892	5,768
<u>Office of Transportation</u>				
Office of Transportation		(05-82-2800	-X-1-352-A;	12-2800)
Budget Authority	2,346	2,346	2,346	178
Outlays	1,920	1,919	1,920	146
<u>Food Safety and Inspection Service</u>				
Salaries and expenses		(05-83-3700	-X-1-554-A;	12-3700)
Budget Authority	350,210	350,210	350,210	26,616
401(C) Authority--Off. Coll.	39,100	39,100	39,100	2,972
Outlays	368,441	366,547	367,494	27,930
Exp. & refunds, insp. & grading		(05-83-8137	-X-7-352-A;	12-8137)
401(C) Authority	825	825	825	63
Outlays	624	776	700	53
<u>Food and Nutrition Service</u>				
Food donations program		(05-84-3503	-X-1-605-A;	12-3503)
Budget Authority	193,589	193,589	193,589	14,713
Outlays	160,597	160,597	160,597	12,205
Food stamp program		(05-84-3505	-X-1-605-A;	12-3505)
Budget Authority	55,949	55,949	55,949	4,252
Outlays	25,278	25,278	25,278	1,921
Food program administration		(05-84-3508	-X-1-605-A;	12-3508)
Budget Authority	78,481	78,481	78,481	5,965
Outlays	70,869	70,869	70,869	5,386
Special supplemental food prog. for women, infants and		(05-84-3510	-X-1-605-A;	12-3510)
Budget Authority	2,914	2,914	2,914	221
Outlays	2,914	2,914	2,914	221
Child nutrition programs		(05-84-3539	-X-1-605-A;	12-3539)
Budget Authority	3,210	3,210	3,210	244
Outlays	3,210	3,142	3,176	241