OMB REPORT TO THE CONGRESS ON THE JOINT COMMITTEE REDUCTIONS FOR FISCAL YEAR 2016

February 2, 2015

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

THE DIRECTOR

February 2, 2015

The Honorable John A. Boehner
Speaker of the House of
Representatives
Washington, D.C. 20515

Dear Mr. Speaker:

Enclosed please find the *OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2016.* The report has been prepared consistent with the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. This report provides the Office of Management and Budget's (OMB's) calculations of the amounts by which the discretionary spending limits ("caps") specified in section 251(c) of BBEDCA, as amended, are required to be reduced, calculations of the amount and percentages by which direct spending is required to be reduced, and a listing of the reductions required for each non-exempt budget account with direct spending. The report is required notwithstanding the Administration's FY 2016 Budget proposal to replace most of the reductions to the discretionary caps set forth in BBEDCA and turn off the mandatory spending sequestration cuts for the remainder of the budget window, replacing them with alternative balanced deficit reduction.

These reductions are triggered by the failure of the Joint Select Committee on Deficit Reduction to propose, and the Congress to enact, comprehensive and responsible deficit reduction legislation to achieve the savings targets enacted as part of the Budget Control Act of 2011 (BCA). The Administration has no discretion in the calculation and allocation of the reductions. Instead, the reductions have been calculated pursuant to the requirements specified in the BCA. In FY 2016, the law requires making reductions of almost $54 billion to defense discretionary spending, $37 billion to nondefense discretionary spending, and the sequestration of nearly $19 billion in defense and nondefense direct spending. Specifically, OMB calculates that the sequestration of non-exempt direct spending requires reductions in FY 2016 of 2.0 percent to non-exempt Medicare spending, 6.8 percent to other non-exempt nondefense mandatory programs, and 9.3 percent to non-exempt defense mandatory programs.

The Bipartisan Budget Act of 2013 (BBA) took an important first step in moving away from manufactured crises and austerity budgeting by replacing a portion of the economically damaging cuts resulting from sequestration with sensible, long-term reforms, including a number of reforms proposed in previous President's Budgets; however, the legislation did not go far enough. The BBA replaced half the discretionary sequestration cuts for 2014, just one-fifth of the discretionary sequestration cuts for 2015, and none of the mandatory sequestration cuts in any year. The 2016 Budget builds on the BBA's progress by proposing reforms that result in alternative deficit reduction as a replacement for mindless sequestration cuts, which allows for a range of domestic and security investments that will accelerate growth, expand opportunity, and move the Nation forward.

The reductions calculated in this report also demonstrate the need to replace the remaining Joint Committee reductions with long-term deficit reduction that includes both targeted mandatory spending reductions and additional revenue from closing tax loopholes, as proposed in the Administration's FY 2016 Budget.

Sincerely,

Shaun Donovan
Director

Enclosure

Identical Letter Sent to The President and
The Honorable Joseph R. Biden

OMB REPORT TO THE CONGRESS ON THE JOINT COMMITTEE REDUCTIONS FOR FISCAL YEAR 2016

The Balanced Budget and Emergency Deficit Control Act (BBEDCA), as amended, requires the Office of Management and Budget (OMB) to calculate reductions of fiscal year (FY) 2016 budgetary resources and provide them to the Congress with the transmittal of the Budget. This report provides OMB's calculations of the reductions to the discretionary spending limits ("caps") specified in section 251(c) of BBEDCA, as amended, for FY 2016 and a listing of the FY 2016 reductions required through sequestration for each budget account with non-exempt direct spending.

OMB calculates that the Joint Committee reductions will lower the discretionary cap for the revised security (defense) category by $54 billion and for the revised non-security (nondefense) category by $37 billion. Additionally, the Joint Committee reductions require sequestration reductions to non-exempt direct spending of 2.0 percent to Medicare, 6.8 percent to other non-exempt nondefense mandatory programs, and 9.3 percent to non-exempt defense mandatory programs.

Calculation of Annual Reduction by Function Group

Under section 251A of BBEDCA, the failure of the Joint Select Committee on Deficit Reduction to propose, and the Congress to enact, legislation to reduce the deficit by $1.2 trillion triggers automatic reductions in FY 2016 through adjustments in the discretionary spending limits and sequestration of direct spending. As shown in Table 1, the total amount of deficit reduction required is specified by formula in section 251A(1), 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 nine to calculate the annual reduction of $109 billion for each year from FY 2013 to FY 2021.[1] Section 251A(2) requires the annual reduction to be split evenly between budget accounts in function 050 (defense function) and in all other functions (nondefense function), so that each function group will be reduced by $54.667 billion.

Table 1. CALCULATION OF TOTAL ANNUAL REDUCTION BY FUNCTION

(Dollars in billions)

Joint Committee required savings	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

[1] The reduction for FY 2013 was modified by the American Taxpayer Relief Act of 2012 (Public Law 112–240), as explained in the OMB Report to the Congress on the Joint Committee Sequestration for Fiscal Year 2013, available at *http://www.whitehouse.gov/sites/default/files/omb/assets/legislative_reports/fy13ombjcsequestrationreport.pdf*. In addition, the Bipartisan Budget Act of 2013 (BBA; Division A of Public Law 113–67) extended the sequestration of mandatory spending to 2022 and 2023 at the rate required by BBEDCA for 2021 and P.L. 113-82, commonly referred to as the Military Retired Pay Restoration Act, extended the sequestration of mandatory spending into 2024.

Base for Allocating Reductions and Method of Reduction

The annual reduction is further allocated between discretionary and direct spending within each of the function groups. Once the reduction is allocated, separate methods are used to implement the reductions for discretionary appropriations and direct spending.

Discretionary Reductions. The base for allocating reductions to discretionary appropriations is the discretionary spending limit for FY 2016 set forth in section 251(c)(3). The reductions are implemented by lowering the discretionary spending limits for the revised security (defense) category and the revised nonsecurity (nondefense) category.

Direct Spending Reductions. Pursuant to paragraphs (3) and (4) 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 sequestrable budgetary resources in FY 2016.

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 2016 Budget, and include direct spending unobligated balances in the defense function [2] and Federal administrative expenses that would otherwise be exempt. [3]

The majority of estimated direct spending unobligated balances in the defense function are in Department of Defense accounts. The Department of Defense estimates of unobligated balances as of October 1, 2015 are consistent with the estimates in the FY 2016 Budget.

For purposes of applying the Joint Committee sequestration to direct spending under BBEDCA, "administrative expenses" for typical Government programs are defined as the object classes for personnel compensation, travel, transportation, communication, equipment, supplies, materials, and other services. For Government programs engaging in commercial, business-like activities, administrative expenses constitute overhead costs that are necessary to run a business, and not expenses that are directly tied to the production and delivery of goods or services.

The reductions to direct spending are implemented through sequestration of non-exempt budgetary resources. Pursuant to sections 251A(6), 255, and 256, most direct spending is exempt from sequestration or, in the case of the Medicare program and certain other health programs, is subject to a 2.0 percent limit on sequestration.

Defense Function Reduction

Steps 1 and 2 on Table 2 show the calculation of the reduction required for discretionary appropriations and direct spending within the defense function. Steps 3 and 4 on Table 2 reflect the implementation of the reductions calculated in steps 1 and 2 through an adjustment to the discretionary spending limit for the defense category and a sequestration of direct spending in the defense function.

The calculation of the reduction involves the following steps:

Step 1. Pursuant to section 251A(3), 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 2016 discretionary spending limit for the defense category ($577 billion) and OMB's baseline estimates of sequestrable direct spending outlays ($8.108 billion) in the defense function in FY 2016 and FY 2017 from direct spending

[2] Defense function unobligated balances are not exempt from sequestration pursuant to section 255(e) of BBEDCA.

[3] 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."

sequestrable resources in FY 2016. Discretionary appropriations comprise nearly 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(3)(A), allocating the reduction based on the ratio of the discretionary spending limit to the total base (the sum of the defense discretionary spending limit and sequestrable direct spending) yields a $53.909 billion reduction required to be made to discretionary appropriations. Under section 251A(3)(B), the remaining $0.758 billion is the reduction required for budget accounts with direct spending.

The implementation of the reductions involves the following steps:

Step 3. As required by section 251A(5)(B), the discretionary spending limit for the defense category is lowered by the amount calculated in step 2, which results in a discretionary defense cap for FY 2016 of $523.091 billion.

Step 4. As required by section 251A(6), the percentage reduction for non-exempt direct spending is calculated by dividing the direct spending reduction amount ($0.758 billion) by the sequestrable budgetary resources ($8.108 billion) for budget accounts with direct spending, which yields a 9.3 percent sequestration for budget accounts with non-exempt direct spending.

Table 2. DEFENSE FUNCTION REDUCTION

(Dollars in billions)

	Discretionary	Direct Spending	Total
Calculation of Reduction:			
Step 1. Base for allocating reduction	577.000	8.108	585.108
Percentage allocation of reductions	98.61%	1.39%	
Step 2. Allocation of total reduction	53.909	0.758	54.667
Implementation of Reduction:			
Step 3. Reduction in defense cap:			
Appropriations reduction required	-53.909		
Adjusted defense cap	523.091		
Step 4. Sequestration percentages calculation:			
Reduction amount		0.758	
Sequestrable base		8.108	
Sequestration percentage		9.3%	

Nondefense Function Reduction

Steps 1 and 2 on Table 3 show the calculation of the reduction required for discretionary appropriations and 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 in the reduction of Medicare non-administrative spending and a special rule for applying the reduction to student loans. Steps 3 and 4 on Table 3 reflect the implementation of the reductions calculated in steps 1 and 2 through an adjustment to the discretionary spending limit for the nondefense category and a sequestration of direct spending in the nondefense function.

The calculation of the reduction involves the following steps:

Step 1. Total spending in the nondefense function must be reduced by $54.667 billion. The portion of Medicare subject to the two percent limit is estimated to have combined FY 2016 and FY 2017 outlays of $601.070 billion from FY 2016 budgetary resources. Therefore, a two percentage point reduction would reduce outlays by $12.021 billion, leaving a reduction of $42.646 billion to be taken from discretionary appropriations and other direct spending in the nondefense function.

Step 2. Pursuant to section 251A(4), the remaining reduction of $42.646 billion is allocated proportionately between discretionary appropriations and other direct spending in the nondefense function. The base ($619.115 billion) is the sum of the FY 2016 discretionary spending limit for the nondefense category ($530.000 billion) and the remaining sequestrable direct spending base ($89.115 billion). The latter amount equals OMB's 2016 Budget baseline estimates of total sequestrable direct spending outlays in the nondefense function in FY 2016 and FY 2017 from direct spending sequestrable resources in FY 2016 ($690.185 billion) minus the portion of Medicare subject to the two percent limit ($601.070 billion). Discretionary appropriations account for 85.61 percent of the remaining base in the nondefense function, and direct spending accounts for 14.39 percent.

As required by section 251A(4), applying these percentage allocations to the remaining required reduction for programs in the nondefense function yields the reduction for discretionary appropriations ($36.509 billion) and for remaining direct spending ($6.137 billion), following the procedures for allocating the sequestration included in section 251A(4).[4]

The implementation of the reductions involves the following steps:

Step 3. As required by section 251A(5)(B), the discretionary spending limit for the nondefense category is lowered by the amount calculated in step 2, which results in a discretionary nondefense cap for FY 2016 of $493.491 billion.

Step 4. The remaining reduction ($6.137 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(6) and 256(b). Each percentage point increase in the sequestration rate is estimated to result in $0.011 billion of savings in the direct student loan program. Solving simultaneously for the percentage that would achieve the remaining reduction when applied to both the remaining sequestrable direct spending ($89.115 billion) and to student loan fees yields a 6.8 percent reduction. This percentage reduction yields outlay savings of $0.075 billion in the direct student loan program and $6.062 billion from the remaining budget accounts with non-exempt direct spending.

[4] The sequestration reduction for the mandatory portions of certain health programs is limited to two percent pursuant to sections 251A(6) and 256(e)(2). The portion of these programs subject to the two percent limit is estimated to have no FY 2016 budgetary resources and therefore is not shown in this calculation.

Table 3. NONDEFENSE FUNCTION REDUCTION

(Dollars in billions)

	Discretionary	Direct Spending	Total
Calculation of Reduction:			
Step 1. Total reduction, excluding savings from Medicare 2% limit:			
Medicare base subject to 2% limit		601.070	
Total nondefense function reduction			54.667
Reduce Medicare by 2%			–12.021
Non-Medicare reduction amounts			42.646
Step 2. Allocate non-Medicare reduction:			
Total base for allocating reduction	530.000	690.185	1,220.185
Exclude Medicare (portion subject to 2% limit)		–601.070	–601.070
Non-Medicare base	530.000	89.115	619.115
Percentage allocation of non-Medicare base	85.61%	14.39%	
Non-Medicare reduction amounts	36.509	6.137	42.646
Percentage allocation of non-Medicare reduction	85.61%	14.39%	
Implementation of Reduction:			
Step 3. Reduction in nondefense cap:			
Appropriations reduction required	–36.509		
Adjusted nondefense cap	493.491		
Step 4. Sequestration percentages calculation:			
Remaining reduction amounts		6.137	
Savings from uniform percentage reduction:			
From 6.8% increase in student loan fee		0.075	
From remaining sequestrable budget accounts		6.062	
Sequestrable base for uniform percentage reduction		89.115	
Sequestration percentage		6.80%	
Summary of Reductions:			
2% sequestration of Medicare		12.021	
Student loan fee increase		0.075	
Uniform percentage reduction		6.062	
Total reduction	36.509	18.158	54.667

Reductions to Discretionary Spending Limits

The reductions to the discretionary spending limits in both the defense and nondefense categories calculated in this report pursuant to section 251A of BBEDCA are reflected as adjustments to such limits in the Discretionary Sequestration Preview Report, provided pursuant to section 254 of BBEDCA.

Direct Spending Reductions by Budget Account (Appendix)

The Appendix of this report sets forth the percentage and dollar amount of the reductions required for each budget account with sequestrable direct spending. Specifically, the Appendix shows the sequestrable budgetary resources in each budget account with direct spending, the percentage reduction required for each sequestrable budgetary resource, and the resulting reduction. For illustrative purposes only, the Appendix shows the application of the same percentage reduction to each type of budgetary resource within a budget account with direct spending. There is no requirement that sequestration be applied equally to each type of budgetary resource within a budget account. Section 256(k)(2) of BBEDCA requires that sequestration be applied equally at the program, project, and activity level.

APPENDIX:
DIRECT SPENDING SEQUESTRABLE BUDGETARY RESOURCES AND REDUCTIONS BY BUDGET ACCOUNT

(Fiscal year 2016; in millions of dollars)

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

Percentages Used:

9.3 percent – Defense mandatory
6.8 percent – Nondefense mandatory
2.0 percent – Medicare program

The Appendix shows the application of the same percentage reduction to each type of budgetary resource within a budget account.

The listing of each type of budgetary resource is for illustrative purposes only. Pursuant to section 256(k)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, the sequestration must be applied equally at the program, project, and activity level, but need not be applied equally to each type of budgetary resource within a budget account.

Mandatory outlays are used to calculate the sequestration percentages, as discussed in the text of this report; those sequestration percentages are then applied against each type of sequestrable budgetary resource within a budget account, as shown in the Appendix.

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Legislative Branch					
Senate					
001-05-0188 Congressional Use of Foreign Currency, Senate					
Nondefense	Mandatory	Appropriation	6	6.8	*
House of Representatives					
001-10-0488 Congressional Use of Foreign Currency, House of Representatives					
Nondefense	Mandatory	Appropriation	1	6.8	*
Architect of the Capitol					
001-15-4518 Judiciary Office Building Development and Operations Fund					
Nondefense	Mandatory	Borrowing authority	17	6.8	1
Judicial Branch					
Courts of Appeals, District Courts, and Other Judicial Services					
002-25-0920 Salaries and Expenses					
Nondefense	Mandatory	Appropriation	79	6.8	5
002-25-5100 Judiciary Filing Fees					
Nondefense	Mandatory	Appropriation	199	6.8	14
002-25-5101 Registry Administration					
Nondefense	Mandatory	Appropriation	1	6.8	*
Department of Agriculture					
Office of the Secretary					
005-03-9913 Office of the Secretary					
Nondefense	Mandatory	Appropriation	13	6.8	1
Executive Operations					
005-04-0123 Office of the Chief Economist					
Nondefense	Mandatory	Appropriation	1	6.8	*
Agricultural Research Service					
005-18-8214 Miscellaneous Contributed Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	2	6.8	*
National Institute of Food and Agriculture					
005-20-0520 National Institute of Food and Agriculture					
Nondefense	Mandatory	Appropriation	145	6.8	10
005-20-1003 Biomass Research and Development					
Nondefense	Mandatory	Appropriation	3	6.8	*
Animal and Plant Health Inspection Service					
005-32-1600 Salaries and Expenses					
Nondefense	Mandatory	Appropriation	295	6.8	20
005-32-9971 Miscellaneous Trust Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
Food Safety and Inspection Service					
005-35-8137 Expenses and Refunds, Inspection and Grading of Farm Products					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*

* denotes less than $500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Grain Inspection, Packers and Stockyards Administration					
005-37-4050 Limitation on Inspection and Weighing Services Expenses					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
Nondefense	Mandatory	Spending authority	45	6.8	3
		Account Total	46		3
Agricultural Marketing Service					
005-45-2500 Marketing Services					
Nondefense	Mandatory	Appropriation	30	6.8	2
005-45-2501 Payments to States and Possessions					
Nondefense	Mandatory	Appropriation	73	6.8	5
005-45-5070 Perishable Agricultural Commodities Act Fund					
Nondefense	Mandatory	Appropriation	12	6.8	1
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)					
Nondefense	Mandatory	Appropriation	1,137	6.8	77
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	4	6.8	*
Nondefense	Mandatory	Appropriation	15	6.8	1
		Account Total	19		1
005-45-8412 Milk Market Orders Assessment Fund					
Nondefense	Mandatory	Spending authority	59	6.8	4
Risk Management Agency					
005-47-4085 Federal Crop Insurance Corporation Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	51	6.8	3
Farm Service Agency					
005-49-1140 Agricultural Credit Insurance Fund Program Account					
Nondefense	Mandatory	Appropriation	1	6.8	*
005-49-1336 Commodity Credit Corporation Export Loans Program Account					
Nondefense	Mandatory	Appropriation	6	6.8	*
005-49-4336 Commodity Credit Corporation Fund					
Nondefense	Mandatory	Borrowing authority	12,405	6.8	844
Nondefense	Mandatory	Spending authority	8,015	6.8	545
		Account Total	20,420		1,389
005-49-5635 Pima Agriculture Cotton Trust Fund					
Nondefense	Mandatory	Appropriation	16	6.8	1
005-49-5636 Agriculture Wool Apparel Manufacturers Trust Fund					
Nondefense	Mandatory	Appropriation	30	6.8	2
Natural Resources Conservation Service					
005-53-1002 Watershed Rehabilitation Program					
Nondefense	Mandatory	Appropriation	69	6.8	5
005-53-1004 Farm Security and Rural Investment Programs					
Nondefense	Mandatory	Appropriation	3,907	6.8	266

* denotes less than $500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Rural Business_Cooperative Service					
005-65-1908 Rural Energy for America Program					
Nondefense	Mandatory	Appropriation	50	6.8	3
005-65-1955 Rural Microenterprise Investment Program Account					
Nondefense	Mandatory	Appropriation	3	6.8	*
005-65-2073 Energy Assistance Payments					
Nondefense	Mandatory	Appropriation	15	6.8	1
005-65-3105 Rural Economic Development Grants					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	23	6.8	2
005-65-3106 Biorefinery Assistance Program Account					
Nondefense	Mandatory	Appropriation	50	6.8	3
Foreign Agricultural Service					
005-68-2900 Salaries and Expenses					
Nondefense	Mandatory	Appropriation	1	6.8	*
Food and Nutrition Service					
005-84-3505 Supplemental Nutrition Assistance Program					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	144	6.8	10
005-84-3507 Commodity Assistance Program					
Nondefense	Mandatory	Appropriation	21	6.8	1
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)					
Nondefense	Mandatory	Appropriation	1	6.8	*
005-84-3539 Child Nutrition Programs					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	47	6.8	3
Nondefense	Mandatory	Appropriation	11	6.8	1
		Account Total	58		4
Forest Service					
005-96-5540 Stewardship Contracting Product Sales					
Nondefense	Mandatory	Appropriation	14	6.8	1
005-96-9921 Forest Service Permanent Appropriations					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
Nondefense	Mandatory	Appropriation	218	6.8	15
		Account Total	219		15
005-96-9923 Land Acquisition					
Nondefense	Mandatory	Appropriation	9	6.8	1
005-96-9974 Forest Service Trust Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	2	6.8	*
Nondefense	Mandatory	Appropriation	54	6.8	4
		Account Total	56		4
Department of Commerce					
Bureau of the Census					
006-07-0401 Current Surveys and Programs					
Nondefense	Mandatory	Appropriation	20	6.8	1

* denotes less than $500,000

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
National Oceanic and Atmospheric Administration					
006-48-1455 Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology					
Nondefense	Mandatory	Appropriation	2	6.8	*
006-48-4316 Damage Assessment and Restoration Revolving Fund					
Nondefense	Mandatory	Appropriation	6	6.8	*
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries					
Nondefense	Mandatory	Appropriation	144	6.8	10
006-48-5284 Limited Access System Administration Fund					
Nondefense	Mandatory	Appropriation	10	6.8	1
006-48-5362 Environmental Improvement and Restoration Fund					
Nondefense	Mandatory	Appropriation	1	6.8	*
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund					
Nondefense	Mandatory	Appropriation	4	6.8	*
006-48-5598 North Pacific Fishery Observer Fund					
Nondefense	Mandatory	Appropriation	4	6.8	*
Department of Defense--Military Programs					
Military Personnel					
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund					
Defense	Mandatory	Appropriation	7,572	9.3	704
Operation and Maintenance					
007-10-9922 Miscellaneous Special Funds					
Defense	Mandatory	Appropriation	1	9.3	*
Defense	Mandatory	Unobligated balance in 050	16	9.3	1
		Account Total	17		1
Revolving and Management Funds					
007-40-4555 National Defense Stockpile Transaction Fund					
Defense	Mandatory	Spending authority	79	9.3	7
Defense	Mandatory	Unobligated balance in 050	215	9.3	20
		Account Total	294		27
Trust Funds					
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense					
Defense	Mandatory	Administrative expenses in otherwise exempt resources	292	9.3	27
007-55-9971 Other DOD Trust Funds					
Defense	Mandatory	Appropriation	11	9.3	1
Defense	Mandatory	Unobligated balance in 050	3	9.3	*
		Account Total	14		1
Department of Education					
Office of Special Education and Rehabilitative Services					
018-20-0301 Rehabilitation Services					
Nondefense	Mandatory	Appropriation	3,392	6.8	231
Office of Postsecondary Education					
018-40-0201 Higher Education					
Nondefense	Mandatory	Appropriation	255	6.8	17

* denotes less than $500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Office of Federal Student Aid					
018-45-0200 Student Financial Assistance					
Nondefense	Mandatory	Appropriation	*	6.8	*
018-45-0206 TEACH Grant Program Account					
Nondefense	Mandatory	Appropriation	12	6.8	1
018-45-5557 Student Financial Assistance Debt Collection					
Nondefense	Mandatory	Appropriation	13	6.8	1
Department of Energy					
Energy Programs					
019-20-5105 Payments to States under Federal Power Act					
Nondefense	Mandatory	Appropriation	4	6.8	*
Power Marketing Administration					
019-50-4045 Bonneville Power Administration Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	133	6.8	9
019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act.					
Nondefense	Mandatory	Borrowing authority	1,050	6.8	71
Department of Health and Human Services					
Food and Drug Administration					
009-10-4309 Revolving Fund for Certification and Other Services					
Nondefense	Mandatory	Spending authority	9	6.8	1
Health Resources and Services Administration					
009-15-0350 Health Resources and Services					
Nondefense	Mandatory	Spending authority	17	6.8	1
Centers for Disease Control and Prevention					
009-20-0943 CDC-Wide Activities and Program Support					
Defense	Mandatory	Appropriation	55	9.3	5
Nondefense	Mandatory	Spending authority	2	6.8	*
		Account Total	57		5
009-20-0946 World Trade Center Health Program Fund					
Nondefense	Mandatory	Appropriation	317	6.8	22

* denotes less than $500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Centers for Medicare and Medicaid Services					
009-38-0115 Affordable Insurance Exchange Grants					
Nondefense	Mandatory	Appropriation	51	6.8	3
009-38-0511 Program Management					
Nondefense	Mandatory	Appropriation	68	6.8	5
Nondefense	Mandatory	Spending authority	2,409	6.8	164
		Account Total	2,477		169
009-38-0516 State Grants and Demonstrations					
Nondefense	Mandatory	Appropriation	559	6.8	38
009-38-5733 Risk Adjustment Program Payments					
Nondefense	Mandatory	Appropriation	5,641	6.8	384
009-38-5735 Transitional Reinsurance Program					
Nondefense	Mandatory	Appropriation	6,025	6.8	410
009-38-8004 Federal Supplementary Medical Insurance Trust Fund					
Nondefense	Mandatory	Appropriation	283,788	2.0	5,676
Nondefense	Mandatory	Appropriation	128	6.8	9
		Account Total	283,916		5,685
009-38-8005 Federal Hospital Insurance Trust Fund					
Nondefense	Mandatory	Appropriation	294,308	2.0	5,886
Nondefense	Mandatory	Appropriation	477	6.8	32
		Account Total	294,785		5,918
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund					
Nondefense	Mandatory	Appropriation	22,299	2.0	446
Nondefense	Mandatory	Appropriation	4	6.8	*
		Account Total	22,303		446
009-38-8393 Health Care Fraud and Abuse Control Account					
Nondefense	Mandatory	Appropriation	855	2.0	17
Nondefense	Mandatory	Appropriation	486	6.8	33
		Account Total	1,341		50
Administration for Children and Families					
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs					
Nondefense	Mandatory	Appropriation	1	6.8	*
009-70-1512 Promoting Safe and Stable Families					
Nondefense	Mandatory	Appropriation	345	6.8	23
009-70-1534 Social Services Block Grant					
Nondefense	Mandatory	Appropriation	1,700	6.8	116
009-70-1545 Payments for Foster Care and Permanency					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	22	6.8	1
009-70-1552 Temporary Assistance for Needy Families					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	26	6.8	2
009-70-1553 Children's Research and Technical Assistance					
Nondefense	Mandatory	Appropriation	37	6.8	3
Nondefense	Mandatory	Spending authority	17	6.8	1
		Account Total	54		4

* denotes less than $500,000

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Departmental Management					
009-90-0116 Prevention and Public Health Fund					
Nondefense	Mandatory	Appropriation	1,000	6.8	68
009-90-0117 Pregnancy Assistance Fund					
Nondefense	Mandatory	Appropriation	25	6.8	2
009-90-0135 Office for Civil Rights					
Nondefense	Mandatory	Spending authority	6	6.8	*
Program Support Center					
009-91-9971 Miscellaneous Trust Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	30	6.8	2
Office of the Inspector General					
009-92-0128 Office of Inspector General					
Nondefense	Mandatory	Spending authority	12	6.8	1
Department of Homeland Security					
Citizenship and Immigration Services					
024-30-0300 Citizenship and Immigration Services					
Nondefense	Mandatory	Appropriation	3,646	6.8	248
Nondefense	Mandatory	Spending authority	8	6.8	1
		Account Total	3,654		249
Transportation Security Administration					
024-45-0550 Aviation Security					
Nondefense	Mandatory	Appropriation	250	6.8	17
024-45-0557 Intelligence and Vetting					
Nondefense	Mandatory	Spending authority	5	6.8	*
Immigration and Customs Enforcement					
024-55-0540 Immigration and Customs Enforcement					
Nondefense	Mandatory	Appropriation	322	6.8	22
U.S. Customs and Border Protection					
024-58-0530 Customs and Border Protection					
Nondefense	Mandatory	Appropriation	1,164	6.8	79
024-58-5533 Payments to Wool Manufacturers					
Nondefense	Mandatory	Appropriation	17	6.8	1
024-58-5595 Electronic System for Travel Authorization					
Nondefense	Mandatory	Appropriation	57	6.8	4
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico					
Nondefense	Mandatory	Appropriation	99	6.8	7
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods					
Nondefense	Mandatory	Appropriation	4	6.8	*
United States Coast Guard					
024-60-8149 Boat Safety					
Nondefense	Mandatory	Appropriation	108	6.8	7
024-60-8349 Maritime Oil Spill Programs					
Nondefense	Mandatory	Appropriation	101	6.8	7
Federal Emergency Management Agency					
024-70-4236 National Flood Insurance Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1,443	6.8	98

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(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Department of Housing and Urban Development					
Community Planning and Development					
025-06-8560 Housing Trust Fund					
Nondefense	Mandatory	Appropriation	120	6.8	8
Housing Programs					
025-09-4041 Rental Housing Assistance Fund					
Nondefense	Mandatory	Spending authority	3	6.8	*
Department of the Interior					
Bureau of Land Management					
010-04-4053 Helium Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	16	6.8	1
010-04-5132 Range Improvements					
Nondefense	Mandatory	Appropriation	10	6.8	1
010-04-9921 Miscellaneous Permanent Payment Accounts					
Nondefense	Mandatory	Appropriation	39	6.8	3
010-04-9926 Permanent Operating Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	3	6.8	*
Nondefense	Mandatory	Appropriation	174	6.8	12
		Account Total	177		12
Office of Surface Mining Reclamation and Enforcement					
010-08-1803 Payments to States in Lieu of Coal Fee Receipts					
Nondefense	Mandatory	Appropriation	24	6.8	2
010-08-5015 Abandoned Mine Reclamation Fund					
Nondefense	Mandatory	Appropriation	185	6.8	13
Bureau of Reclamation					
010-10-0680 Water and Related Resources					
Nondefense	Mandatory	Appropriation	1	6.8	*
010-10-4079 Lower Colorado River Basin Development Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	4	6.8	*
Nondefense	Mandatory	Spending authority	1	6.8	*
		Account Total	5		*
010-10-4081 Upper Colorado River Basin Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	3	6.8	*
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	8	6.8	1
Central Utah Project					
010-11-5174 Utah Reclamation Mitigation and Conservation Account					
Nondefense	Mandatory	Appropriation	6	6.8	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
United States Fish and Wildlife Service					
010-18-5029 Federal Aid in Wildlife Restoration					
Nondefense	Mandatory	Appropriation	548	6.8	37
010-18-5091 National Wildlife Refuge Fund					
Nondefense	Mandatory	Appropriation	8	6.8	1
010-18-5137 Migratory Bird Conservation Account					
Nondefense	Mandatory	Appropriation	75	6.8	5
010-18-5241 North American Wetlands Conservation Fund					
Nondefense	Mandatory	Appropriation	21	6.8	1
010-18-5252 Recreation Enhancement Fee Program, FWS					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
010-18-8151 Sport Fish Restoration					
Nondefense	Mandatory	Appropriation	414	6.8	28
National Park Service					
010-24-5035 Land Acquisition and State Assistance					
Nondefense	Mandatory	Contract authority	30	6.8	2
010-24-9924 Other Permanent Appropriations					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	8	6.8	1
010-24-9928 Recreation Fee Permanent Appropriations					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	36	6.8	2
Bureau of Indian Affairs and Bureau of Indian Education					
010-76-5051 Operation and Maintenance of Quarters					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	3	6.8	*
010-76-9925 Miscellaneous Permanent Appropriations					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	15	6.8	1
Departmental Offices					
010-84-5003 Mineral Leasing and Associated Payments					
Nondefense	Mandatory	Appropriation	1,911	6.8	130
010-84-5045 National Petroleum Reserve, Alaska					
Nondefense	Mandatory	Appropriation	3	6.8	*
010-84-5243 National Forests Fund, Payment to States					
Nondefense	Mandatory	Appropriation	10	6.8	1
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes					
Nondefense	Mandatory	Appropriation	46	6.8	3
010-84-5574 Geothermal Lease Revenues, Payment to Counties					
Nondefense	Mandatory	Appropriation	4	6.8	*
National Indian Gaming Commission					
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees					
Nondefense	Mandatory	Appropriation	18	6.8	1
Department-Wide Programs					
010-95-1114 Payments in Lieu of Taxes					
Nondefense	Mandatory	Appropriation	37	6.8	3
010-95-1618 Natural Resource Damage Assessment Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	7	6.8	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Department of Justice					
Legal Activities and U.S. Marshals					
011-05-0311 Fees and Expenses of Witnesses					
Nondefense	Mandatory	Appropriation	270	6.8	18
011-05-0340 September 11th Victim Compensation (general Fund)					
Nondefense	Mandatory	Appropriation	400	6.8	27
011-05-5042 Assets Forfeiture Fund					
Nondefense	Mandatory	Appropriation	1,622	6.8	110
Drug Enforcement Administration					
011-12-5131 Diversion Control Fee Account					
Nondefense	Mandatory	Appropriation	368	6.8	25
Federal Prison System					
011-20-8408 Commissary Funds, Federal Prisons (trust Revolving Fund)					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	71	6.8	5
Office of Justice Programs					
011-21-0403 Public Safety Officer Benefits					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	10	6.8	1
011-21-5041 Crime Victims Fund					
Nondefense	Mandatory	Appropriation	13,657	6.8	929
Department of Labor					
Employment and Training Administration					
012-05-0168 Short Time Compensation Programs					
Nondefense	Mandatory	Appropriation	2	6.8	*
012-05-0174 Training and Employment Services					
Nondefense	Mandatory	Appropriation	125	6.8	9
012-05-0179 State Unemployment Insurance and Employment Service Operations					
Nondefense	Mandatory	Appropriation	13	6.8	1
012-05-0326 Federal Unemployment Benefits and Allowances					
Nondefense	Mandatory	Appropriation	664	6.8	45
012-05-8042 Unemployment Trust Fund					
Nondefense	Mandatory	Appropriation	251	6.8	17
Pension Benefit Guaranty Corporation					
012-12-4204 Pension Benefit Guaranty Corporation Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	127	6.8	9
Office of Workers' Compensation Programs					
012-15-0169 Special Benefits for Disabled Coal Miners					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	5	6.8	*
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund					
Defense	Mandatory	Appropriation	133	9.3	12
Defense	Mandatory	Unobligated balance in 050	5	9.3	*
		Account Total	138		12
012-15-8144 Black Lung Disability Trust Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	66	6.8	4

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Wage and Hour Division					
012-16-5393 H-1 B and L Fraud Prevention and Detection					
Nondefense	Mandatory	Appropriation	45	6.8	3
Department of State					
Administration of Foreign Affairs					
014-05-0113 Diplomatic and Consular Programs					
Nondefense	Mandatory	Appropriation	38	6.8	3
Department of Transportation					
Office of the Secretary					
021-04-5423 Essential Air Service and Rural Airport Improvement Fund					
Nondefense	Mandatory	Appropriation	102	6.8	7
Federal Aviation Administration					
021-12-4120 Aviation Insurance Revolving Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
Federal Highway Administration					
021-15-8083 Federal-aid Highways					
Nondefense	Mandatory	Contract authority	739	6.8	50
Pipeline and Hazardous Materials Safety Administration					
021-50-5282 Emergency Preparedness Grants					
Nondefense	Mandatory	Appropriation	28	6.8	2
Department of the Treasury					
Departmental Offices					
015-05-0123 Terrorism Insurance Program					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	3	6.8	*
015-05-0126 GSE Mortgage-Backed Securities Purchase Program Account					
Nondefense	Mandatory	Appropriation	3	6.8	*
015-05-0140 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act					
Nondefense	Mandatory	Appropriation	1,162	6.8	79
015-05-0141 Small Business Lending Fund Program Account					
Nondefense	Mandatory	Appropriation	15	6.8	1
015-05-1881 Community Development Financial Institutions Fund Program Account					
Nondefense	Mandatory	Appropriation	64	6.8	4
015-05-5081 Presidential Election Campaign Fund					
Nondefense	Mandatory	Appropriation	50	6.8	3
015-05-5590 Financial Research Fund					
Nondefense	Mandatory	Appropriation	124	6.8	8
015-05-5697 Treasury Forfeiture Fund					
Nondefense	Mandatory	Appropriation	1,283	6.8	87

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Fiscal Service					
015-12-0520 Salaries and Expenses					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	13	6.8	1
015-12-1710 Payment of Government Losses in Shipment					
Nondefense	Mandatory	Appropriation	1	6.8	*
015-12-5688 Continued Dumping and Subsidy Offset					
Nondefense	Mandatory	Appropriation	55	6.8	4
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund					
Nondefense	Mandatory	Appropriation	1	6.8	*
Internal Revenue Service					
015-45-0931 Payment Where Certain Tax Credits Exceed Liability for Corporate Tax					
Nondefense	Mandatory	Appropriation	40	6.8	3
015-45-0935 Build America Bond Payments, Recovery Act					
Nondefense	Mandatory	Appropriation	4,191	6.8	285
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds					
Nondefense	Mandatory	Appropriation	53	6.8	4
015-45-0946 Payment to Issuer of Qualified School Construction Bonds					
Nondefense	Mandatory	Appropriation	660	6.8	45
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds					
Nondefense	Mandatory	Appropriation	29	6.8	2
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds					
Nondefense	Mandatory	Appropriation	32	6.8	2
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax					
Nondefense	Mandatory	Appropriation	71	6.8	5
015-45-5432 IRS Miscellaneous Retained Fees					
Nondefense	Mandatory	Appropriation	36	6.8	2
015-45-5433 Informant Payments					
Nondefense	Mandatory	Appropriation	75	6.8	5
Corps of Engineers--Civil Works					
202-00-4902 Revolving Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	25	6.8	2
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund					
Nondefense	Mandatory	Appropriation	3	6.8	*
202-00-8333 Coastal Wetlands Restoration Trust Fund					
Nondefense	Mandatory	Appropriation	69	6.8	5
202-00-8862 Rivers and Harbors Contributed Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	137	6.8	9
202-00-9921 Permanent Appropriations					
Nondefense	Mandatory	Appropriation	20	6.8	1
Environmental Protection Agency					
020-00-4310 Reregistration and Expedited Processing Revolving Fund					
Nondefense	Mandatory	Spending authority	28	6.8	2
020-00-8145 Hazardous Substance Superfund					
Nondefense	Mandatory	Appropriation	36	6.8	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
General Services Administration					
Real Property Activities					
023-05-5254 Disposal of Surplus Real and Related Personal Property					
Nondefense	Mandatory	Appropriation	9	6.8	1
Supply and Technology Activities					
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration					
Nondefense	Mandatory	Appropriation	13	6.8	1
International Assistance Programs					
Military Sales Program					
184-70-8242 Foreign Military Sales Trust Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	150	6.8	10
National Aeronautics and Space Administration					
026-00-8978 Science, Space, and Technology Education Trust Fund					
Nondefense	Mandatory	Appropriation	1	6.8	*
National Science Foundation					
422-00-0106 Education and Human Resources					
Nondefense	Mandatory	Appropriation	100	6.8	7
422-00-8960 Donations					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	4	6.8	*
Office of Personnel Management					
027-00-0800 Flexible Benefits Plan Reserve					
Nondefense	Mandatory	Spending authority	23	6.8	2
027-00-8135 Civil Service Retirement and Disability Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	56	6.8	4
027-00-8424 Employees Life Insurance Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	2	6.8	*
027-00-9981 Employees and Retired Employees Health Benefits Funds					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	17	6.8	1
Affordable Housing Program					
530-00-5528 Affordable Housing Program					
Nondefense	Mandatory	Appropriation	288	6.8	20
Bureau of Consumer Financial Protection					
581-00-5577 Bureau of Consumer Financial Protection Fund					
Nondefense	Mandatory	Appropriation	606	6.8	41
Commodity Futures Trading Commission					
339-00-4334 Customer Protection Fund					
Nondefense	Mandatory	Spending authority	32	6.8	2
Corporation for Travel Promotion					
580-00-5585 Travel Promotion Fund					
Nondefense	Mandatory	Appropriation	100	6.8	7

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
District of Columbia					
District of Columbia Courts					
349-10-5676 District of Columbia Crime Victims Compensation Fund					
Nondefense	Mandatory	Appropriation	6	6.8	*
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
District of Columbia General and Special Payments					
349-30-5511 District of Columbia Federal Pension Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	19	6.8	1
Electric Reliability Organization					
531-00-5522 Electric Reliability Organization					
Nondefense	Mandatory	Appropriation	100	6.8	7
Equal Employment Opportunity Commission					
350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	2	6.8	*
Farm Credit System Insurance Corporation					
355-00-4171 Farm Credit System Insurance Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	4	6.8	*
Federal Communications Commission					
356-00-5610 TV Broadcaster Relocation Fund					
Nondefense	Mandatory	Borrowing authority	1,000	6.8	68
Federal Deposit Insurance Corporation					
Orderly Liquidation					
357-35-5586 Orderly Liquidation Fund					
Nondefense	Mandatory	Appropriation	189	6.8	13
Nondefense	Mandatory	Borrowing authority	1,562	6.8	106
		Account Total	1,751		119
Federal Financial Institutions Examination Council					
Federal Financial Institutions Examination Council Appraisal Subcommittee					
362-20-5026 Registry Fees					
Nondefense	Mandatory	Appropriation	4	6.8	*
Morris K. Udall and Stewart L. Udall Foundation					
487-00-0925 Environmental Dispute Resolution Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	4	6.8	*
National Archives and Records Administration					
393-00-8436 National Archives Trust Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	1	6.8	*
Patient-Centered Outcomes Research Trust Fund					
579-00-8299 Patient-Centered Outcomes Research Trust Fund					
Nondefense	Mandatory	Appropriation	676	6.8	46

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2016

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource			Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Railroad Retirement Board					
446-00-8051 Railroad Unemployment Insurance Trust Fund					
Nondefense	Mandatory	Appropriation	108	6.8	7
Nondefense	Mandatory	Spending authority	21	6.8	1
		Account Total	129		8
Securities and Exchange Commission					
449-00-5566 Securities and Exchange Commission Reserve Fund					
Nondefense	Mandatory	Appropriation	70	6.8	5
Public Company Accounting Oversight Board					
526-00-5376 Public Company Accounting Oversight Board					
Nondefense	Mandatory	Appropriation	242	6.8	16
Standard Setting Body					
527-00-5377 Payment to Standard Setting Body					
Nondefense	Mandatory	Appropriation	40	6.8	3
Securities Investor Protection Corporation					
576-00-5600 Securities Investor Protection Corporation					
Nondefense	Mandatory	Appropriation	215	6.8	15
Tennessee Valley Authority					
455-00-4110 Tennessee Valley Authority Fund					
Nondefense	Mandatory	Administrative expenses in otherwise exempt resources	412	6.8	28
Vietnam Education Foundation					
519-00-5365 Vietnam Debt Repayment Fund					
Nondefense	Mandatory	Appropriation	9	6.8	1

Amounts may not sum to total due to rounding.

Mandatory Federal administrative expenses of otherwise exempt accounts are sequestrable pursuant to section 251A(8) and section 256(h) of BBEDCA.

Unobligated balances of budget authority carried over from prior fiscal years in defense function 050 accounts are sequestrable.

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.

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