
OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2017



February 9, 2016

LIST OF TABLES

Page

Table 1. Calculation of Total Annual Reduction by Function.....	1
Table 2. Defense Function Reduction	3
Table 3. Nondefense Function Reduction.....	5

GENERAL NOTES

1. All years referred to are fiscal years unless otherwise noted.
2. Details in the tables and text may not add to totals due to rounding.



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

THE DIRECTOR

February 9, 2016

The Honorable Paul D. Ryan
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 2017*. 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) calculations of the amounts and percentages by which fiscal year (FY) 2017 direct spending is required by section 251A of BBEDCA 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 2017 Budget proposal to turn off the mandatory spending sequestration cuts and future reductions to the discretionary caps for the remainder of the budget window and replace 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 in August 2011 as part of the Budget Control Act (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 2017, the law requires the sequestration of almost \$19 billion in defense and nondefense direct spending. Specifically, OMB calculates that the sequestration of non-exempt direct spending requires reductions in FY 2017 of 2.0 percent to non-exempt Medicare spending, 6.9 percent to other non-exempt nondefense mandatory programs, and 9.1 percent to non-exempt defense mandatory programs.

The Bipartisan Budget Act of 2015 (BBA) was an important step in moving away from manufactured crises and austerity budgeting by replacing a portion of the economically damaging Joint Committee reductions 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 just over half the required discretionary cap reductions for 2016, just one-third of the discretionary cap reductions for 2017, and none of the mandatory sequestration cuts in any year. Given the new discretionary spending caps set under the BBA, no discretionary reduction is required for 2017.

The reductions to direct spending calculated in this report demonstrate the need to replace the remaining Joint Committee reductions with balanced long-term deficit reduction that includes both targeted mandatory spending reductions and additional revenue from eliminating inefficient tax breaks that benefit the wealthiest, as proposed in the Administration's FY 2017 Budget.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Shaun Donovan', with a long horizontal flourish extending to the right.

Shaun Donovan
Director

Enclosure

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

OMB REPORT TO THE CONGRESS ON THE JOINT COMMITTEE REDUCTIONS FOR FISCAL YEAR 2017

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 2017 budgetary resources and provide them to the Congress with the transmittal of the Budget. As a result of enactment of the Bipartisan Budget Act of 2015 (BBA), no further reduction to 2017 discretionary spending limits are required. However, reductions to non-exempt direct spending of almost \$19 billion continue to be required in 2017. OMB calculates that the Joint Committee reductions require sequestration reductions to non-exempt direct spending of 2.0 percent to Medicare and certain other health programs, 6.9 percent to other non-exempt nondefense mandatory programs, and 9.1 percent to non-exempt defense mandatory programs. This report provides a listing of the 2017 reductions for each non-exempt budget account with direct spending.

Calculation of Annual Reduction by Function Group

Under section 251A of BBEDCA, as amended by the BBA, 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 2017 through a 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 2013 through 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 2013 to 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 would be reduced by \$54.667 billion. As described below, the application of this requirement to 2017 spending was revised by the BBA.

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 reductions are allocated, separate methods are used to implement the reductions for discretionary appropriations and direct spending.

Discretionary Reductions. Under section 251A as originally enacted, the discretionary reductions in 2014-2021 are taken by lowering the discretionary spending limits. The BBA set new discretionary caps for 2017 and eliminated the requirement to lower the discretionary spending limits in that year by replacing it with alternative deficit reduction. However, even though no further reduction is required to be made to the discretionary spending limits in 2017 pursuant to 251A(11), the Joint Committee reduction in each function group must still be allocated between discretionary appropriations and direct spending to determine how much of the total reduction is to come from direct spending. The BBA specifies that this allocation is to be made using the discretionary spending limits in place before the BBA as the discretionary base, so that the amount of the 2017 sequestration of direct spending is not altered by the changes to discretionary spending enacted in the BBA. Starting in 2018, unless the Congress takes action to replace the Joint Committee sequestration reductions with balanced deficit reduction, the discretionary spending limits will again be reduced by the amount of the allocation to discretionary spending and those reductions will once more be implemented by lowering the discretionary spending limits for the revised security (defense) category and the revised nonsecurity (nondefense) category.

¹ The reduction for 2013 was modified by the American Taxpayer Relief Act of 2012. In addition, the Bipartisan Budget Act of 2013 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, and the BBA extended the sequestration of mandatory spending into 2024 and 2025, respectively.

Table 1. CALCULATION OF TOTAL ANNUAL REDUCTION BY FUNCTION

(In billions of dollars)

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

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 2017.

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 2017 Budget, and include direct spending unobligated balances in the defense function² 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, 2016 are consistent with the estimates in the 2017 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 percent limit on sequestration.

Defense Function Reduction

Steps 1 and 2 on Table 2 show the calculation of the reduction required for direct spending within the defense function in 2017. Step 3 on Table 2 reflects the impact on outlays from implementing the direct spending reductions calculated in steps 1 and 2 through a sequestration of direct spending in the defense function.

The calculation of the reduction to direct spending in 2017 involves the following steps:

Step 1. Pursuant to section 251A(3), the total reduction is allocated proportionately between discretionary appropriations and direct spending. The total base is the sum of the 2017 discretionary spending limit for the defense category prior to the enactment of the BBA (\$590.000 billion) and OMB’s baseline esti-

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.”

Table 2. DEFENSE FUNCTION REDUCTION

(Dollars in billions)

	Discretionary	Direct Spending	Total
Calculation of Reduction:			
Step 1. Base for allocating reduction	590.000	7.967	597.967
Percentage allocation of reductions	98.67%	1.33%	
Step 2. Allocation of total reduction	53.939	0.728	54.667
Implementation of Reduction:*			
Step 3. Sequestration percentages calculation:			
Reduction amount		0.728	
Sequestrable base		7.967	
Sequestration percentage		9.1%	

* Pursuant to section 251A(11) of BBEDCA, no reduction to the 2017 discretionary spending limit is required.

mates of sequestrable direct spending outlays (\$7.967 billion) in the defense function in 2017 and 2018 from direct spending sequestrable resources in 2017. Sequestrable direct spending outlays account for slightly more than 1 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) allocates \$53.939 billion to discretionary appropriations. Under section 251A(3)(B), the remaining \$0.728 billion is the reduction required for budget accounts with sequestrable direct spending.

The implementation of the direct spending reduction in 2017 involves the following step:

Step 3. As required by section 251A(6), the percentage reduction for non-exempt direct spending is calculated by dividing the direct spending reduction amount (\$0.728 billion) by the sequestrable budgetary resources (\$7.967 billion) for budget accounts with direct spending, which yields a 9.1 percent sequestration for budget accounts with non-exempt direct spending.

Nondefense Function Reduction

Steps 1 through 3 on Table 3 show the calculation of the reduction required for direct spending in 2017 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, a two percent limit in the reduction of community and migrant health centers, and a special rule for applying the reduction to student loans. Step 4 on Table 3 reflects the impact on outlays from implementing the direct spending reductions calculated in steps 1 through 3 through a sequestration of non-exempt direct spending in the nondefense function.

The calculation of the reduction to direct spending in 2017 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 2017 and 2018 outlays of \$630.578 billion from 2017 budgetary resources, so a two percentage point reduction would reduce outlays by \$12.612 billion, leaving a reduction of \$42.055 billion to be allocated between discretionary appropriations and other direct spending in the nondefense function.

Step 2. Pursuant to section 251A(4), the remaining reduction of \$42.055 billion is allocated proportionately between discretionary appropriations and other direct spending in the nondefense function. The base (\$620.484 billion) is the sum of the 2017 discretionary spending limit for the nondefense category prior to the enactment of the BBA (\$541.000 billion) and the remaining sequestrable direct spending outlays (\$79.514 billion). The latter amount equals OMB's 2017 Budget baseline estimates of total sequestrable direct spending outlays in the nondefense function in 2017 and 2018 from direct spending sequestrable resources in 2017 (\$710.092 billion) minus the portion of Medicare subject to the two percent limit (\$630.578 billion). Sequestrable direct spending outlays account for 12.81 percent of the remaining base in the nondefense function.

As required by section 251A(4), applying this percentage to the remaining required reduction for programs in the nondefense function yields the allocation for discretionary appropriations (\$36.668 billion) and the reduction for the remaining direct spending (\$5.387 billion).

Step 3. 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 combined 2017 and 2018 outlays of \$3.195 billion from 2017 budgetary resources, so a two percent reduction would reduce outlays by \$0.064 billion. Deducting these savings from the non-Medicare direct spending reduction leaves \$5.323 billion to be taken by a uniform percentage reduction of the remaining sequestrable direct spending outlays of \$76.319 billion in the nondefense function.

The implementation of the remaining direct spending reductions in 2017 involves the following step:

Step 4. The remaining reduction (\$5.323 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 \$0.010 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 (\$76.319 billion) and to student loan fees yields a 6.9 percent reduction. This percentage reduction yields outlay savings of \$0.069 billion in the direct student loan program and \$5.254 billion from the remaining budget accounts with non-exempt direct spending.

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		630.578	
Total nondefense function reduction			54.667
Reduce Medicare by 2%			-12.612
Non-Medicare reduction amounts			42.055
Step 2. Allocate non-Medicare reduction:			
Total base for allocating reduction	541.000	710.092	1,251.092
Exclude Medicare (portion subject to 2% limit)		-630.578	-630.578
Non-Medicare base	541.000	79.514	620.514
Percentage allocation of non-Medicare base	87.19%	12.81%	
Non-Medicare reduction amounts	36.668	5.387	42.055
Percentage allocation of non-Medicare reduction	87.19%	12.81%	
Step 3. Savings from 2% limit on sequestration of other health programs ¹ :			
Other health programs sequestrable base		3.195	
Reduce other health programs by 2%			-0.064
Implementation of Reduction ²:			
Step 4. Sequestration percentages calculation:			
Remaining reduction amounts		5.323	
Savings from uniform percentage reduction:			
From 6.9% increase in student loan fee		0.069	
From remaining sequestrable budget accounts		5.254	
Sequestrable base for uniform percentage reduction		76.319	
Sequestration percentage		6.90%	
Summary of Reductions:			
2% sequestration of Medicare		12.612	
2% limit on sequestration of other health programs		0.064	
Student loan fee increase		0.069	
Uniform percentage reduction		5.254	
Total reduction		17.999	54.667

¹ Includes funding for community and migrant health centers.

² Pursuant to section 251A(11) of BBEDCA, no reduction to the 2017 discretionary spending limit is required.

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 SEQUESTERABLE BUDGETARY RESOURCES
AND REDUCTIONS BY BUDGET ACCOUNT**

(Fiscal year 2017; 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:

9.1 percent – Defense mandatory
6.9 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 sequesterable budgetary resource within a budget account, as shown in the Appendix.

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	6.9	*
House of Representatives			
001-10-0488 Congressional Use of Foreign Currency, House of Representatives Nondefense Mandatory Appropriation	1	6.9	*
Architect of the Capitol			
001-15-4518 Judiciary Office Building Development and Operations Fund Nondefense Mandatory Borrowing authority	17	6.9	1
Judicial Branch			
Courts of Appeals, District Courts, and Other Judicial Services			
002-25-0920 Salaries and Expenses Nondefense Mandatory Appropriation	80	6.9	6
002-25-5100 Judiciary Filing Fees Nondefense Mandatory Appropriation	229	6.9	16
002-25-5101 Registry Administration Nondefense Mandatory Appropriation	1	6.9	*
Department of Agriculture			
Office of the Secretary			
005-03-9913 Office of the Secretary Nondefense Mandatory Appropriation	13	6.9	1
Executive Operations			
005-04-0123 Office of the Chief Economist Nondefense Mandatory Appropriation	1	6.9	*
Agricultural Research Service			
005-18-8214 Miscellaneous Contributed Funds Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.9	*
National Institute of Food and Agriculture			
005-20-0520 National Institute of Food and Agriculture Nondefense Mandatory Appropriation	145	6.9	10
005-20-1003 Biomass Research and Development Nondefense Mandatory Appropriation	3	6.9	*
Animal and Plant Health Inspection Service			
005-32-1600 Salaries and Expenses Nondefense Mandatory Appropriation	282	6.9	19
005-32-9971 Miscellaneous Trust Funds Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
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	6.9	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	6.9	*
Nondefense Mandatory Spending authority	44	6.9	3
<i>Account Total</i>	45		3
Agricultural Marketing Service			
005-45-2500 Marketing Services			
Nondefense Mandatory Appropriation	30	6.9	2
005-45-2501 Payments to States and Possessions			
Nondefense Mandatory Appropriation	73	6.9	5
005-45-5070 Perishable Agricultural Commodities Act Fund			
Nondefense Mandatory Appropriation	12	6.9	1
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)			
Nondefense Mandatory Appropriation	1,153	6.9	80
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.9	*
Nondefense Mandatory Appropriation	15	6.9	1
<i>Account Total</i>	19		1
005-45-8412 Milk Market Orders Assessment Fund			
Nondefense Mandatory Spending authority	60	6.9	4
Risk Management Agency			
005-47-2707 RMA Salaries and Expenses			
Nondefense Mandatory Appropriation	9	6.9	1
005-47-4085 Federal Crop Insurance Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	56	6.9	4
Farm Service Agency			
005-49-1140 Agricultural Credit Insurance Fund Program Account			
Nondefense Mandatory Appropriation	1	6.9	*
005-49-1336 Commodity Credit Corporation Export Loans Program Account			
Nondefense Mandatory Appropriation	6	6.9	*
005-49-4336 Commodity Credit Corporation Fund			
Nondefense Mandatory Borrowing authority	17,837	6.9	1,231
Nondefense Mandatory Spending authority	114	6.9	8
<i>Account Total</i>	17,951		1,239
005-49-5635 Pima Agriculture Cotton Trust Fund			
Nondefense Mandatory Appropriation	16	6.9	1
005-49-5636 Agriculture Wool Apparel Manufacturers Trust Fund			
Nondefense Mandatory Appropriation	30	6.9	2
Natural Resources Conservation Service			
005-53-1002 Watershed Rehabilitation Program			
Nondefense Mandatory Appropriation	68	6.9	5
005-53-1004 Farm Security and Rural Investment Programs			
Nondefense Mandatory Appropriation	4,080	6.9	282

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	6.9	3
005-65-1955 Rural Microenterprise Investment Program Account			
Nondefense Mandatory Appropriation	3	6.9	*
005-65-2073 Energy Assistance Payments			
Nondefense Mandatory Appropriation	15	6.9	1
005-65-3106 Biorefinery Assistance Program Account			
Nondefense Mandatory Appropriation	20	6.9	1
Foreign Agricultural Service			
005-68-2900 Salaries and Expenses			
Nondefense Mandatory Appropriation	1	6.9	*
Food and Nutrition Service			
005-84-3505 Supplemental Nutrition Assistance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	153	6.9	11
005-84-3507 Commodity Assistance Program			
Nondefense Mandatory Appropriation	21	6.9	1
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Nondefense Mandatory Appropriation	1	6.9	*
005-84-3539 Child Nutrition Programs			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	54	6.9	4
Nondefense Mandatory Appropriation	9	6.9	1
<i>Account Total</i>	63		5
Forest Service			
005-96-5540 Stewardship Contracting Product Sales			
Nondefense Mandatory Appropriation	14	6.9	1
005-96-9921 Forest Service Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.9	*
Nondefense Mandatory Appropriation	218	6.9	15
<i>Account Total</i>	222		15
005-96-9974 Forest Service Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	15	6.9	1
Nondefense Mandatory Appropriation	85	6.9	6
<i>Account Total</i>	100		7
Department of Commerce			
Bureau of the Census			
006-07-0401 Current Surveys and Programs			
Nondefense Mandatory Appropriation	20	6.9	1

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
National Oceanic and Atmospheric Administration			
006-48-4316 Damage Assessment and Restoration Revolving Fund			
Nondefense Mandatory Appropriation	6	6.9	*
Nondefense Mandatory Spending authority	9	6.9	1
<i>Account Total</i>	15		1
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries			
Nondefense Mandatory Appropriation	146	6.9	10
006-48-5284 Limited Access System Administration Fund			
Nondefense Mandatory Appropriation	13	6.9	1
006-48-5362 Environmental Improvement and Restoration Fund			
Nondefense Mandatory Appropriation	4	6.9	*
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund			
Nondefense Mandatory Appropriation	4	6.9	*
006-48-5598 North Pacific Fishery Observer Fund			
Nondefense Mandatory Appropriation	4	6.9	*
Department of Defense--Military Programs			
Military Personnel			
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund			
Defense Mandatory Appropriation	7,437	9.1	677
Operation and Maintenance			
007-10-9922 Miscellaneous Special Funds			
Defense Mandatory Appropriation	1	9.1	*
Defense Mandatory Unobligated balance in 050	16	9.1	1
<i>Account Total</i>	17		1
Revolving and Management Funds			
007-40-4555 National Defense Stockpile Transaction Fund			
Defense Mandatory Spending authority	12	9.1	1
Defense Mandatory Unobligated balance in 050	196	9.1	18
<i>Account Total</i>	208		19
Trust Funds			
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense			
Defense Mandatory Administrative expenses in otherwise exempt resources	292	9.1	27
007-55-9971 Other DOD Trust Funds			
Defense Mandatory Appropriation	12	9.1	1
Defense Mandatory Unobligated balance in 050	4	9.1	*
<i>Account Total</i>	16		1
Department of Education			
Office of Special Education and Rehabilitative Services			
018-20-0301 Rehabilitation Services			
Nondefense Mandatory Appropriation	3,399	6.9	235
Office of Postsecondary Education			
018-40-0201 Higher Education			
Nondefense Mandatory Appropriation	255	6.9	18

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	*	6.9	*
018-45-0206 TEACH Grant Program Account			
Nondefense Mandatory Appropriation	12	6.9	1
018-45-5557 Student Financial Assistance Debt Collection			
Nondefense Mandatory Appropriation	10	6.9	1
Department of Energy			
Energy Programs			
019-20-5105 Payments to States under Federal Power Act			
Nondefense Mandatory Appropriation	5	6.9	*
Power Marketing Administration			
019-50-4045 Bonneville Power Administration Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	188	6.9	13
019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act.			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	7	6.9	*
Nondefense Mandatory Borrowing authority	800	6.9	55
<i>Account Total</i>			55
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	6.9	1
Health Resources and Services Administration			
009-15-0321 Maternal, Infant, and Early Childhood Home Visiting Programs			
Nondefense Mandatory Appropriation	400	6.9	28
009-15-0350 Health Resources and Services			
Nondefense Mandatory Appropriation	3,239	2.0	65
Nondefense Mandatory Appropriation	731	6.9	50
Nondefense Mandatory Spending authority	16	6.9	1
<i>Account Total</i>			116
Indian Health Service			
009-17-0390 Indian Health Services			
Nondefense Mandatory Appropriation	150	2.0	3
Centers for Disease Control and Prevention			
009-20-0943 CDC-Wide Activities and Program Support			
Defense Mandatory Appropriation	55	9.1	5
Defense Mandatory Unobligated balance in 050	1	9.1	*
Nondefense Mandatory Spending authority	4	6.9	*
<i>Account Total</i>			5
National Institutes of Health			
009-25-9915 National Institutes of Health			
Nondefense Mandatory Appropriation	150	6.9	10

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	32	6.9	2
009-38-0511 Program Management			
Nondefense Mandatory Appropriation	3	6.9	*
Nondefense Mandatory Spending authority	1,918	6.9	132
<i>Account Total</i>	1,921		132
009-38-0516 State Grants and Demonstrations			
Nondefense Mandatory Appropriation	84	6.9	6
009-38-5733 Risk Adjustment Program Payments			
Nondefense Mandatory Appropriation	4,639	6.9	320
009-38-5735 Transitional Reinsurance Program			
Nondefense Mandatory Appropriation	4,335	6.9	299
009-38-8004 Federal Supplementary Medical Insurance Trust Fund			
Nondefense Mandatory Appropriation	310,568	2.0	6,211
Nondefense Mandatory Appropriation	240	6.9	17
<i>Account Total</i>	310,808		6,228
009-38-8005 Federal Hospital Insurance Trust Fund			
Nondefense Mandatory Appropriation	300,766	2.0	6,015
Nondefense Mandatory Appropriation	629	6.9	43
<i>Account Total</i>	301,395		6,058
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund			
Nondefense Mandatory Appropriation	18,582	2.0	372
Nondefense Mandatory Appropriation	8	6.9	1
<i>Account Total</i>	18,590		373
009-38-8393 Health Care Fraud and Abuse Control Account			
Nondefense Mandatory Appropriation	838	2.0	17
Nondefense Mandatory Appropriation	486	6.9	34
<i>Account Total</i>	1,324		51
Administration for Children and Families			
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs			
Nondefense Mandatory Appropriation	1	6.9	*
009-70-1512 Promoting Safe and Stable Families			
Nondefense Mandatory Appropriation	495	6.9	34
009-70-1534 Social Services Block Grant			
Nondefense Mandatory Appropriation	1,785	6.9	123
009-70-1545 Payments for Foster Care and Permanency			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	27	6.9	2
009-70-1552 Temporary Assistance for Needy Families			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	36	6.9	2
009-70-1553 Children's Research and Technical Assistance			
Nondefense Mandatory Appropriation	37	6.9	3
Nondefense Mandatory Spending authority	21	6.9	1
<i>Account Total</i>	58		4

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	6.9	69
009-90-0117 Pregnancy Assistance Fund			
Nondefense Mandatory Appropriation	25	6.9	2
009-90-0135 Office for Civil Rights			
Nondefense Mandatory Spending authority	6	6.9	*
Program Support Center			
009-91-9971 Miscellaneous Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	48	6.9	3
Office of the Inspector General			
009-92-0128 Office of Inspector General			
Nondefense Mandatory Spending authority	12	6.9	1
Department of Homeland Security			
Citizenship and Immigration Services			
024-30-0300 Citizenship and Immigration Services			
Nondefense Mandatory Appropriation	3,889	6.9	268
Nondefense Mandatory Spending authority	8	6.9	1
<i>Account Total</i>	3,897		269
Transportation Security Administration			
024-45-0410 Procurement, Construction, and Improvements			
Nondefense Mandatory Appropriation	250	6.9	17
024-45-0550 Aviation Security			
Nondefense Mandatory Spending authority	5	6.9	*
U.S. Immigration and Customs Enforcement			
024-55-0540 Immigration and Customs Enforcement			
Nondefense Mandatory Appropriation	322	6.9	22
U.S. Customs and Border Protection			
024-58-0530 Customs and Border Protection			
Nondefense Mandatory Appropriation	1,232	6.9	85
024-58-5533 Payments to Wool Manufacturers			
Nondefense Mandatory Appropriation	18	6.9	1
024-58-5595 Electronic System for Travel Authorization			
Nondefense Mandatory Appropriation	58	6.9	4
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico			
Nondefense Mandatory Appropriation	99	6.9	7
024-58-5702 9-11 Response and Biometric Exit Account			
Nondefense Mandatory Appropriation	116	6.9	8
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods			
Nondefense Mandatory Appropriation	3	6.9	*
United States Coast Guard			
024-60-8149 Boat Safety			
Nondefense Mandatory Appropriation	116	6.9	8
024-60-8349 Maritime Oil Spill Programs			
Nondefense Mandatory Appropriation	101	6.9	7

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Federal Emergency Management Agency			
024-70-4236 National Flood Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1,495	6.9	103
Department of Housing and Urban Development			
Community Planning and Development			
025-06-8560 Housing Trust Fund			
Nondefense Mandatory Appropriation	136	6.9	9
Housing Programs			
025-09-4041 Rental Housing Assistance Fund			
Nondefense Mandatory Spending authority	2	6.9	*
Department of the Interior			
Bureau of Land Management			
010-04-4053 Helium Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	20	6.9	1
010-04-5132 Range Improvements			
Nondefense Mandatory Appropriation	10	6.9	1
010-04-9921 Miscellaneous Permanent Payment Accounts			
Nondefense Mandatory Appropriation	31	6.9	2
010-04-9926 Permanent Operating Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.9	*
Nondefense Mandatory Appropriation	112	6.9	8
<i>Account Total</i>			8
Office of Surface Mining Reclamation and Enforcement			
010-08-1803 Payments to States in Lieu of Coal Fee Receipts			
Nondefense Mandatory Appropriation	61	6.9	4
010-08-5015 Abandoned Mine Reclamation Fund			
Nondefense Mandatory Appropriation	174	6.9	12
Bureau of Reclamation			
010-10-0680 Water and Related Resources			
Nondefense Mandatory Appropriation	1	6.9	*
010-10-4079 Lower Colorado River Basin Development Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.9	*
Nondefense Mandatory Spending authority	1	6.9	*
<i>Account Total</i>			5
010-10-4081 Upper Colorado River Basin Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.9	*
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	6.9	1
Central Utah Project			
010-11-5174 Utah Reclamation Mitigation and Conservation Account			
Nondefense Mandatory Appropriation	6	6.9	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	667	6.9	46
010-18-5091 National Wildlife Refuge Fund			
Nondefense Mandatory Appropriation	8	6.9	1
010-18-5137 Migratory Bird Conservation Account			
Nondefense Mandatory Appropriation	70	6.9	5
010-18-5241 North American Wetlands Conservation Fund			
Nondefense Mandatory Appropriation	13	6.9	1
010-18-5252 Recreation Enhancement Fee Program, FWS			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
010-18-8151 Sport Fish Restoration			
Nondefense Mandatory Appropriation	416	6.9	29
National Park Service			
010-24-5035 Land Acquisition and State Assistance			
Nondefense Mandatory Appropriation	1	6.9	*
Nondefense Mandatory Contract authority	30	6.9	2
<i>Account Total</i>			2
010-24-9924 Other Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	6.9	1
010-24-9928 Recreation Fee Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	36	6.9	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	4	6.9	*
010-76-9925 Miscellaneous Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	16	6.9	1
Departmental Offices			
010-84-5003 Mineral Leasing and Associated Payments			
Nondefense Mandatory Appropriation	1,373	6.9	95
010-84-5045 National Petroleum Reserve, Alaska			
Nondefense Mandatory Appropriation	5	6.9	*
010-84-5243 National Forests Fund, Payment to States			
Nondefense Mandatory Appropriation	6	6.9	*
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes			
Nondefense Mandatory Appropriation	30	6.9	2
010-84-5535 States Share from Certain Gulf of Mexico Leases			
Nondefense Mandatory Appropriation	2	6.9	*
010-84-5574 Geothermal Lease Revenues, Payment to Counties			
Nondefense Mandatory Appropriation	4	6.9	*
National Indian Gaming Commission			
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees			
Nondefense Mandatory Appropriation	17	6.9	1
Department-Wide Programs			
010-95-1618 Natural Resource Damage Assessment Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	7	6.9	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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			
011-05-0139 Victims Compensation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	37	6.9	3
011-05-0311 Fees and Expenses of Witnesses			
Nondefense Mandatory Appropriation	270	6.9	19
011-05-5042 Assets Forfeiture Fund			
Nondefense Mandatory Appropriation	1,787	6.9	123
Drug Enforcement Administration			
011-12-5131 Diversion Control Fee Account			
Nondefense Mandatory Appropriation	383	6.9	26
Federal Prison System			
011-20-8408 Commissary Funds, Federal Prisons (trust Revolving Fund)			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	71	6.9	5
Office of Justice Programs			
011-21-0403 Public Safety Officer Benefits			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	10	6.9	1
011-21-5041 Crime Victims Fund			
Nondefense Mandatory Appropriation	11,609	6.9	801
011-21-5606 Domestic Trafficking Victims' Fund			
Nondefense Mandatory Appropriation	6	6.9	*
Department of Labor			
Employment and Training Administration			
012-05-0174 Training and Employment Services			
Nondefense Mandatory Appropriation	150	6.9	10
012-05-0179 State Unemployment Insurance and Employment Service Operations			
Nondefense Mandatory Appropriation	18	6.9	1
012-05-0326 Federal Unemployment Benefits and Allowances			
Nondefense Mandatory Appropriation	849	6.9	59
012-05-8042 Unemployment Trust Fund			
Nondefense Mandatory Appropriation	163	6.9	11
Pension Benefit Guaranty Corporation			
012-12-4204 Pension Benefit Guaranty Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	127	6.9	9
Office of Workers' Compensation Programs			
012-15-0169 Special Benefits for Disabled Coal Miners			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	6.9	*
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund			
Defense Mandatory Appropriation	137	9.1	12
Defense Mandatory Unobligated balance in 050	5	9.1	*
	<hr/>		
<i>Account Total</i>	142		12
012-15-8144 Black Lung Disability Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	70	6.9	5

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	6.9	3
Department of State			
Administration of Foreign Affairs			
014-05-0209 Educational and Cultural Exchange Programs			
Nondefense Mandatory Appropriation	5	6.9	*
014-05-5515 H&L Fraud Prevention and Detection Fee			
Nondefense Mandatory Appropriation	44	6.9	3
Department of Transportation			
Office of the Secretary			
021-04-5423 Essential Air Service and Rural Airport Improvement Fund			
Nondefense Mandatory Appropriation	104	6.9	7
Federal Aviation Administration			
021-12-4120 Aviation Insurance Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
Federal Highway Administration			
021-15-8083 Federal-aid Highways			
Nondefense Mandatory Contract authority	739	6.9	51
Pipeline and Hazardous Materials Safety Administration			
021-50-5282 Emergency Preparedness Grants			
Nondefense Mandatory Appropriation	28	6.9	2
Department of the Treasury			
Departmental Offices			
015-05-0123 Terrorism Insurance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.9	*
015-05-0126 GSE Mortgage-Backed Securities Purchase Program Account			
Nondefense Mandatory Appropriation	3	6.9	*
015-05-0140 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act			
Nondefense Mandatory Appropriation	650	6.9	45
015-05-0141 Small Business Lending Fund Program Account			
Nondefense Mandatory Appropriation	13	6.9	1
015-05-5081 Presidential Election Campaign Fund			
Nondefense Mandatory Appropriation	50	6.9	3
015-05-5590 Financial Research Fund			
Nondefense Mandatory Appropriation	123	6.9	8
015-05-5697 Treasury Forfeiture Fund			
Nondefense Mandatory Appropriation	1,290	6.9	89
015-05-8524 Capital Magnet Fund, Community Development Financial Institutions			
Nondefense Mandatory Appropriation	73	6.9	5

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(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	15	6.9	1
015-12-1710 Payment of Government Losses in Shipment			
Nondefense Mandatory Appropriation	1	6.9	*
015-12-5581 Hope Reserve Fund			
Nondefense Mandatory Appropriation	70	6.9	5
015-12-5688 Continued Dumping and Subsidy Offset			
Nondefense Mandatory Appropriation	45	6.9	3
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	1	6.9	*
015-12-8625 Gulf Coast Restoration Trust Fund			
Nondefense Mandatory Appropriation	169	6.9	12
Internal Revenue Service			
015-45-0931 Payment Where Certain Tax Credits Exceed Liability for Corporate Tax			
Nondefense Mandatory Appropriation	3,388	6.9	234
015-45-0935 Build America Bond Payments, Recovery Act			
Nondefense Mandatory Appropriation	3,775	6.9	260
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds			
Nondefense Mandatory Appropriation	56	6.9	4
015-45-0946 Payment to Issuer of Qualified School Construction Bonds			
Nondefense Mandatory Appropriation	693	6.9	48
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds			
Nondefense Mandatory Appropriation	31	6.9	2
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds			
Nondefense Mandatory Appropriation	37	6.9	3
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax			
Nondefense Mandatory Appropriation	59	6.9	4
015-45-5432 IRS Miscellaneous Retained Fees			
Nondefense Mandatory Appropriation	26	6.9	2
015-45-5433 Informant Payments			
Nondefense Mandatory Appropriation	63	6.9	4
Corps of Engineers--Civil Works			
202-00-4902 Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	25	6.9	2
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	3	6.9	*
202-00-8333 Coastal Wetlands Restoration Trust Fund			
Nondefense Mandatory Appropriation	76	6.9	5
202-00-8862 Rivers and Harbors Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	141	6.9	10
202-00-9921 Permanent Appropriations			
Nondefense Mandatory Appropriation	20	6.9	1

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Environmental Protection Agency			
020-00-4310 Reregistration and Expedited Processing Revolving Fund			
Nondefense Mandatory Spending authority	28	6.9	2
020-00-8145 Hazardous Substance Superfund			
Nondefense Mandatory Appropriation	64	6.9	4
020-00-8153 Leaking Underground Storage Tank Trust Fund			
Nondefense Mandatory Appropriation	100	6.9	7
Executive Office of the President			
Unanticipated Needs			
100-95-5512 Spectrum Relocation Fund			
Nondefense Mandatory Appropriation	573	6.9	40
General Services Administration			
Real Property Activities			
023-05-5254 Disposal of Surplus Real and Related Personal Property			
Nondefense Mandatory Appropriation	9	6.9	1
Supply and Technology Activities			
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration			
Nondefense Mandatory Appropriation	13	6.9	1
International Assistance Programs			
Military Sales Program			
184-70-8242 Foreign Military Sales Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	150	6.9	10
National Aeronautics and Space Administration			
026-00-8978 Science, Space, and Technology Education Trust Fund			
Nondefense Mandatory Appropriation	1	6.9	*
National Science Foundation			
422-00-0106 Education and Human Resources			
Nondefense Mandatory Appropriation	100	6.9	7
Office of Personnel Management			
027-00-0800 Flexible Benefits Plan Reserve			
Nondefense Mandatory Spending authority	24	6.9	2
027-00-8135 Civil Service Retirement and Disability Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	57	6.9	4
027-00-8424 Employees Life Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.9	*
027-00-9981 Employees and Retired Employees Health Benefits Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	7	6.9	*
Affordable Housing Program			
530-00-5528 Affordable Housing Program			
Nondefense Mandatory Appropriation	319	6.9	22

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Appalachian Regional Commission			
309-00-0200 Appalachian Regional Commission			
Nondefense Mandatory Spending authority	4	6.9	*
Bureau of Consumer Financial Protection			
581-00-5577 Bureau of Consumer Financial Protection Fund			
Nondefense Mandatory Appropriation	636	6.9	44
Corporation for Travel Promotion			
580-00-5585 Travel Promotion Fund			
Nondefense Mandatory Appropriation	100	6.9	7
District of Columbia			
District of Columbia Courts			
349-10-5676 District of Columbia Crime Victims Compensation Fund			
Nondefense Mandatory Appropriation	6	6.9	*
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
District of Columbia General and Special Payments			
349-30-5511 District of Columbia Federal Pension Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	18	6.9	1
Electric Reliability Organization			
531-00-5522 Electric Reliability Organization			
Nondefense Mandatory Appropriation	100	6.9	7
Equal Employment Opportunity Commission			
350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.9	*
Farm Credit System Insurance Corporation			
355-00-4171 Farm Credit System Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.9	*
Federal Deposit Insurance Corporation			
Orderly Liquidation			
357-35-5586 Orderly Liquidation Fund			
Nondefense Mandatory Appropriation	196	6.9	14
Nondefense Mandatory Borrowing authority	1,603	6.9	111
<i>Account Total</i>			125
Federal Financial Institutions Examination Council			
Federal Financial Institutions Examination Council Appraisal Subcommittee			
362-20-5026 Registry Fees			
Nondefense Mandatory Appropriation	4	6.9	*
Morris K. Udall and Stewart L. Udall Foundation			
487-00-0925 Environmental Dispute Resolution Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.9	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
National Archives and Records Administration			
393-00-8436 National Archives Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
National Association of Registered Agents and Brokers			
543-00-5743 National Association of Registered Agents and Brokers			
Nondefense Mandatory Appropriation	49	6.9	3
National Endowment for the Arts			
417-00-8040 Gifts and Donations, National Endowment for the Arts			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.9	*
Patient-Centered Outcomes Research Trust Fund			
579-00-8299 Patient-Centered Outcomes Research Trust Fund			
Nondefense Mandatory Appropriation	622	6.9	43
Railroad Retirement Board			
446-00-8051 Railroad Unemployment Insurance Trust Fund			
Nondefense Mandatory Appropriation	124	6.9	9
Nondefense Mandatory Spending authority	19	6.9	1
<i>Account Total</i>	<hr/> 143		10
Securities and Exchange Commission			
449-00-5566 Securities and Exchange Commission Reserve Fund			
Nondefense Mandatory Appropriation	75	6.9	5
449-00-5567 Investor Protection Fund			
Nondefense Mandatory Appropriation	1	6.9	*
Public Company Accounting Oversight Board			
526-00-5376 Public Company Accounting Oversight Board			
Nondefense Mandatory Appropriation	250	6.9	17
Standard Setting Body			
527-00-5377 Payment to Standard Setting Body			
Nondefense Mandatory Appropriation	24	6.9	2
Securities Investor Protection Corporation			
576-00-5600 Securities Investor Protection Corporation			
Nondefense Mandatory Appropriation	201	6.9	14
Tennessee Valley Authority			
455-00-4110 Tennessee Valley Authority Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	465	6.9	32
Vietnam Education Foundation			
519-00-5365 Vietnam Debt Repayment Fund			
Nondefense Mandatory Appropriation	5	6.9	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2017

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
--	---------------------------	-------------------------	---------------------

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.