
**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 (non-defense) 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/fy13ombjsequestrationreport.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 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, 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
<u>Calculation of Reduction:</u>			
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
<u>Implementation of Reduction:</u>			
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
<u>Calculation of Reduction:</u>			
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%	
<u>Implementation of Reduction:</u>			
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%	
<u>Summary of Reductions:</u>			
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 SEQUESTERABLE 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 sequesterable 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	*

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
<i>Account Total</i>	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
<i>Account Total</i>	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
<i>Account Total</i>	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

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
<i>Account Total</i>	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
<i>Account Total</i>	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
<i>Account Total</i>	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

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
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
	<i>Account Total</i>		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
	<i>Account Total</i>		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	*
	<i>Account Total</i>		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	*
	<hr/>		<hr/>
	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
<i>Account Total</i>	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
<i>Account Total</i>	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
<i>Account Total</i>	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	*
<i>Account Total</i>	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
<i>Account Total</i>	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
<i>Account Total</i>	54		4

* 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
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
<i>Account Total</i>	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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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 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
<i>Account Total</i>			177
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	*
<i>Account Total</i>			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	*

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	*
	<hr/>		
<i>Account Total</i>	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

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
<i>Account Total</i>			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
<i>Account Total</i>	<hr/>		8
	129		
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.