
OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2018



May 23, 2017

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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

May 23, 2017

The President
The White House
Washington, D.C. 20500

Dear Mr. President:

Enclosed please find the *OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2018*. The report has been prepared consistent with the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA). This report provides the Office of Management and Budget's (OMB) calculations of the amounts by which the discretionary spending limits ("caps") specified in section 251(c) of BBEDCA 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 2018 Budget proposal to replace the reductions to the defense discretionary caps set forth in BBEDCA.

Sincerely,

Mick Mulvaney
Director

Enclosure

Identical Letter Sent to The Honorable Michael Pence
and The Honorable Paul Ryan

OMB REPORT TO THE CONGRESS ON THE JOINT COMMITTEE REDUCTIONS FOR FISCAL YEAR 2018

The Balanced Budget and Emergency Deficit Control Act (BBEDCA) requires the Office of Management and Budget (OMB) to calculate reductions of fiscal year (FY) 2018 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 for FY 2018 and a listing of the FY 2018 reductions required through sequestration for each non-exempt budget account with direct spending.

OMB calculates that the Joint Committee reductions will lower the discretionary cap for the revised security (defense) category by \$54 billion and for the revised non-security (nondefense) category by \$37 billion. Additionally, the Joint Committee reductions require sequestration reductions to non-exempt direct spending of 2.0 percent to Medicare, 6.6 percent to other non-exempt nondefense mandatory programs, and 8.9 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 triggered automatic reductions in FY 2018 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.

¹ Reductions have already been ordered to take effect for 2013 through 2018, with some modifications as provided for in the American Taxpayer Relief Act of 2012 (Public Law 112-40), the Bipartisan Budget Act (BBA) of 2013 (Public Law 113-67), and the BBA of 2015 (Public Law 114-74). The mandatory sequestration provisions were extended beyond 2021 by the BBA of 2013, which extended sequestration through 2023; the Military Retired Pay Restoration Act (Public Law 113-82), which extended sequestration through 2024; and the BBA of 2015, which extended mandatory sequestration through 2025. Sequestration in these four years is to be applied using the same percentage reductions for defense and non-defense as calculated for 2021.

**Table 1. CALCULATION OF TOTAL
ANNUAL REDUCTION BY FUNCTION**

(Dollars in billions)

Deduct debt service savings (18%)	-216.00
Net programmatic reductions	984.00
Joint committee required savings	1,200.00
Divide by 9 to calculate annual reduction	109.33
Split 50/50 between defense and nondefense functions	54.67

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. The base for allocating reductions to discretionary appropriations is the discretionary spending limit for FY 2018 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 2018.

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 2018 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, 2017 are consistent with the estimates in the FY 2018 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 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.

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
<u>Calculation of reduction:</u>			
Step 1. Base for allocating reduction	603.00	8.10	611.10
Percentage allocation of reductions	98.67%	1.33%	
Step 2. Allocation of total reduction	53.94	0.72	54.67
<u>Implementation of reduction:</u>			
Step 3. Reduction in defense cap:			
Appropriations reduction required	-53.94		
Adjusted defense cap	549.06		
Step 4. Sequestration percentages calculation:			
Reduction amount		0.72	
Sequestrable base		8.10	
Sequestration percentage		8.9%	

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 2018 discretionary spending limit for the defense category (\$603 billion) and OMB’s baseline estimates of sequestrable direct spending outlays (\$8.098 billion) in the defense function in FY 2018 and FY 2019 from direct spending sequestrable resources in FY 2018. 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 \$53.943 billion reduction required to be made to discretionary appropriations. Under section 251A(3)(B), the remaining \$0.724 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 2018 of \$549.057 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 (\$0.724 billion) by the sequestrable budgetary resources (\$8.098 billion) for budget accounts with direct spending, which yields a 8.9 percent sequestration for budget accounts with non-exempt direct spending.

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

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		637.76	
Total nondefense function reduction			54.67
Reduce medicare by 2%			-12.76
Non-medicare reduction amounts			41.91
Step 2. Allocate non-medicare reduction:			
Total base for allocating reduction	553.00	707.01	1,260.01
Exclude medicare (portion subject to 2% limit)		-637.76	-637.76
Non-medicare base	553.00	69.25	622.25
Percentage allocation of non-medicare base	88.87%	11.13%	
Non-medicare reduction amounts	37.25	4.67	41.91
Percentage allocation of non-medicare reduction	88.87%	11.13%	
<u>Implementation of reduction:</u>			
Step 3. Reduction in nondefense cap:			
Appropriations reduction required	-37.25		
Adjusted nondefense cap	515.75		
Step 4. Sequestration percentages calculation:			
Remaining reduction amounts		4.67	
Savings from uniform percentage reduction:			
6.6% increase in student loan fee		0.07	
From remaining sequestrable budget accounts		4.60	
Sequestrable base for uniform percentage reduction		69.25	
Sequestration percentage		6.60%	
<u>Summary of Reductions:</u>			
2% sequestration of Medicare		12.76	
Student loan fee increase		0.07	
Uniform percentage reduction		4.60	
Total reduction	37.25	17.42	54.67

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 2018 and FY 2019 outlays of \$637.761 billion from FY 2018 budgetary resources, so a two percentage point reduction would reduce outlays by \$12.755 billion, leaving a reduction of \$41.912 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 \$41.912 billion is allocated proportionately between discretionary appropriations and other direct spending in the nondefense function. The base (\$622.248 billion) is the sum of the FY 2018 discretionary spending limit for the nondefense category (\$553.000 billion) and the remaining sequestrable direct spending base (\$69.248 billion). The latter amount equals OMB's 2018 Budget baseline estimates of total sequestrable direct spending outlays in the nondefense function in FY 2018 and FY 2019 from direct spending sequestrable resources in FY 2018 (\$707.009 billion) minus the portion of Medicare subject to the two percent limit (\$637.761 billion). Discretionary appropriations account for 88.87 percent of the remaining base in the nondefense function, and direct spending accounts for 11.13 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 (\$37.247 billion) and for remaining direct spending (\$4.665 billion), following the procedures for allocating the sequestration contained 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 2018 of \$515.753 billion.

Step 4. The remaining reduction (\$4.665 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 (\$69.248 billion) and to student loan fees yields a 6.6 percent reduction. This percentage reduction yields outlay savings of \$0.066 billion in the direct student loan program and \$4.599 billion from the remaining budget accounts with non-exempt direct spending.

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.

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 2018 budgetary resources and is therefore not shown in this calculation.

**APPENDIX:
DIRECT SPENDING SEQUESTERABLE BUDGETARY RESOURCES
AND REDUCTIONS BY BUDGET ACCOUNT**

(Fiscal year 2018; 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:

8.9 percent – Defense mandatory
6.6 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 2018

(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	6.6	*
House of Representatives			
001-10-0488 Congressional Use of Foreign Currency, House of Representatives			
Nondefense Mandatory Appropriation	1	6.6	*
Architect of the Capitol			
001-15-4518 Judiciary Office Building Development and Operations Fund			
Nondefense Mandatory Borrowing authority	17	6.6	1
Government Publishing Office			
001-30-4505 Government Publishing Office Business Operations Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.6	*
Legislative Branch Boards and Commissions			
001-45-9911 Other Legislative Branch Boards and Commissions			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*
Judicial Branch			
Courts of Appeals, District Courts, and Other Judicial Services			
002-25-0920 Salaries and Expenses			
Nondefense Mandatory Appropriation	85	6.6	6
002-25-5100 Judiciary Filing Fees			
Nondefense Mandatory Appropriation	225	6.6	15
002-25-5101 Registry Administration			
Nondefense Mandatory Appropriation	1	6.6	*
Department of Agriculture			
Office of the Secretary			
005-03-9913 Office of the Secretary			
Nondefense Mandatory Appropriation	13	6.6	1
Executive Operations			
005-04-0123 Office of the Chief Economist			
Nondefense Mandatory Appropriation	1	6.6	*
Agricultural Research Service			
005-18-8214 Miscellaneous Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.6	*
National Institute of Food and Agriculture			
005-20-0502 Extension Activities			
Nondefense Mandatory Appropriation	50	6.6	3
005-20-1502 Integrated Activities			
Nondefense Mandatory Appropriation	100	6.6	7
Animal and Plant Health Inspection Service			
005-32-1600 Salaries and Expenses			
Nondefense Mandatory Appropriation	285	6.6	19
005-32-9971 Miscellaneous Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
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	6.6	*
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	6.6	*
Nondefense Mandatory Spending authority	43	6.6	3
<i>Account Total</i>	44		3
Agricultural Marketing Service			
005-45-2500 Marketing Services			
Nondefense Mandatory Appropriation	30	6.6	2
005-45-2501 Payments to States and Possessions			
Nondefense Mandatory Appropriation	85	6.6	6
005-45-5070 Perishable Agricultural Commodities Act Fund			
Nondefense Mandatory Appropriation	11	6.6	1
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)			
Nondefense Mandatory Appropriation	1,183	6.6	78
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense Mandatory Appropriation	2	6.6	*
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.6	*
<i>Account Total</i>	6		*
005-45-8412 Milk Market Orders Assessment Fund			
Nondefense Mandatory Spending authority	61	6.6	4
Risk Management Agency			
005-47-4085 Federal Crop Insurance Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	56	6.6	4
Farm Service Agency			
005-49-1140 Agricultural Credit Insurance Fund Program Account			
Nondefense Mandatory Appropriation	1	6.6	*
005-49-1336 Commodity Credit Corporation Export Loans Program Account			
Nondefense Mandatory Appropriation	5	6.6	*
005-49-4336 Commodity Credit Corporation Fund			
Nondefense Mandatory Borrowing authority	13,602	6.6	898
Nondefense Mandatory Spending authority	96	6.6	6
<i>Account Total</i>	13,698		904
005-49-5635 Pima Agriculture Cotton Trust Fund			
Nondefense Mandatory Appropriation	16	6.6	1
005-49-5636 Agriculture Wool Apparel Manufacturers Trust Fund			
Nondefense Mandatory Appropriation	30	6.6	2
Natural Resources Conservation Service			
005-53-1002 Watershed Rehabilitation Program			
Nondefense Mandatory Appropriation	66	6.6	4
005-53-1004 Farm Security and Rural Investment Programs			
Nondefense Mandatory Appropriation	3,862	6.6	255

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(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	6.6	3
005-65-1955 Rural Microenterprise Investment Program Account			
Nondefense Mandatory Appropriation	3	6.6	*
005-65-2073 Energy Assistance Payments			
Nondefense Mandatory Appropriation	15	6.6	1
005-65-3106 Biorefinery Assistance Program Account			
Nondefense Mandatory Appropriation	20	6.6	1
Foreign Agricultural Service			
005-68-2900 Salaries and Expenses			
Nondefense Mandatory Appropriation	1	6.6	*
Food and Nutrition Service			
005-84-3505 Supplemental Nutrition Assistance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	145	6.6	10
005-84-3507 Commodity Assistance Program			
Nondefense Mandatory Appropriation	21	6.6	1
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Nondefense Mandatory Appropriation	1	6.6	*
005-84-3539 Child Nutrition Programs			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	52	6.6	3
Nondefense Mandatory Appropriation	9	6.6	1
<i>Account Total</i>	61		4
Forest Service			
005-96-5540 Stewardship Contracting Product Sales			
Nondefense Mandatory Appropriation	12	6.6	1
005-96-9921 Forest Service Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.6	*
Nondefense Mandatory Appropriation	218	6.6	14
<i>Account Total</i>	222		14
005-96-9923 Land Acquisition			
Nondefense Mandatory Appropriation	2	6.6	*
005-96-9974 Forest Service Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	15	6.6	1
Nondefense Mandatory Appropriation	84	6.6	6
<i>Account Total</i>	99		7
Department of Commerce			
Bureau of the Census			
006-07-0401 Current Surveys and Programs			
Nondefense Mandatory Appropriation	20	6.6	1

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(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	6.6	*
Nondefense Mandatory Spending authority	10	6.6	1
<i>Account Total</i>	16		1
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries			
Nondefense Mandatory Appropriation	156	6.6	10
006-48-5284 Limited Access System Administration Fund			
Nondefense Mandatory Appropriation	13	6.6	1
006-48-5362 Environmental Improvement and Restoration Fund			
Nondefense Mandatory Appropriation	2	6.6	*
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund			
Nondefense Mandatory Appropriation	4	6.6	*
006-48-5598 North Pacific Fishery Observer Fund			
Nondefense Mandatory Appropriation	4	6.6	*
National Telecommunications and Information Administration			
006-60-4421 First Responder Network Authority			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.6	*
Department of Defense--Military Programs			
Military Personnel			
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund			
Defense Mandatory Appropriation	7,513	8.9	669
Operation and Maintenance			
007-10-9922 Miscellaneous Special Funds			
Defense Mandatory Appropriation	1	8.9	*
Defense Mandatory Unobligated balance in 050	17	8.9	2
<i>Account Total</i>	18		2
Revolving and Management Funds			
007-40-4555 National Defense Stockpile Transaction Fund			
Defense Mandatory Spending authority	69	8.9	6
Defense Mandatory Unobligated balance in 050	162	8.9	14
<i>Account Total</i>	231		20
Trust Funds			
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense			
Defense Mandatory Administrative expenses in otherwise exempt resources	292	8.9	26
007-55-9971 Other DOD Trust Funds			
Defense Mandatory Appropriation	9	8.9	1
Defense Mandatory Unobligated balance in 050	2	8.9	*
<i>Account Total</i>	11		1
Department of Education			
Office of Special Education and Rehabilitative Services			
018-20-0301 Rehabilitation Services			
Nondefense Mandatory Appropriation	3,453	6.6	228

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Office of Postsecondary Education			
018-40-0201 Higher Education			
Nondefense Mandatory Appropriation	255	6.6	17
Office of Federal Student Aid			
018-45-0200 Student Financial Assistance			
Nondefense Mandatory Appropriation	1	6.6	*
018-45-0206 TEACH Grant Program Account			
Nondefense Mandatory Appropriation	25	6.6	2
018-45-5557 Student Financial Assistance Debt Collection			
Nondefense Mandatory Appropriation	10	6.6	1
Department of Energy			
Energy Programs			
019-20-5105 Payments to States under Federal Power Act			
Nondefense Mandatory Appropriation	5	6.6	*
Power Marketing Administration			
019-50-4045 Bonneville Power Administration Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	135	6.6	9
019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act.			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.6	*
Nondefense Mandatory Borrowing authority	1,185	6.6	78
<i>Account Total</i>	<hr/> 1,189		<hr/> 78
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	6.6	1
Health Resources and Services Administration			
009-15-0350 Health Resources and Services			
Nondefense Mandatory Spending authority	19	6.6	1
Centers for Disease Control and Prevention			
009-20-0943 CDC-wide Activities and Program Support			
Defense Mandatory Appropriation	55	8.9	5
Defense Mandatory Unobligated balance in 050	2	8.9	*
Nondefense Mandatory Spending authority	4	6.6	*
<i>Account Total</i>	<hr/> 61		<hr/> 5

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(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	17	6.6	1
009-38-0511 Program Management			
Nondefense Mandatory Appropriation	3	6.6	*
Nondefense Mandatory Spending authority	1,863	6.6	123
<i>Account Total</i>	1,866		123
009-38-0516 State Grants and Demonstrations			
Nondefense Mandatory Appropriation	86	6.6	6
009-38-5733 Risk Adjustment Program Payments			
Nondefense Mandatory Appropriation	6,361	6.6	420
009-38-5735 Transitional Reinsurance Program			
Nondefense Mandatory Appropriation	166	6.6	11
009-38-8004 Federal Supplementary Medical Insurance Trust Fund			
Nondefense Mandatory Appropriation	323,036	2.0	6,461
Nondefense Mandatory Appropriation	238	6.6	16
<i>Account Total</i>	323,274		6,477
009-38-8005 Federal Hospital Insurance Trust Fund			
Nondefense Mandatory Appropriation	298,398	2.0	5,968
Nondefense Mandatory Appropriation	715	6.6	47
<i>Account Total</i>	299,113		6,015
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund			
Nondefense Mandatory Appropriation	15,652	2.0	313
Nondefense Mandatory Appropriation	14	6.6	1
<i>Account Total</i>	15,666		314
009-38-8393 Health Care Fraud and Abuse Control Account			
Nondefense Mandatory Appropriation	855	2.0	17
Nondefense Mandatory Appropriation	497	6.6	33
<i>Account Total</i>	1,352		50
Administration for Children and Families			
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs			
Nondefense Mandatory Appropriation	1	6.6	*
009-70-1512 Promoting Safe and Stable Families			
Nondefense Mandatory Appropriation	345	6.6	23
009-70-1534 Social Services Block Grant			
Nondefense Mandatory Appropriation	1,700	6.6	112
009-70-1545 Payments for Foster Care and Permanency			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	21	6.6	1
009-70-1552 Temporary Assistance for Needy Families			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	26	6.6	2
009-70-1553 Children's Research and Technical Assistance			
Nondefense Mandatory Appropriation	37	6.6	2
Nondefense Mandatory Spending authority	16	6.6	1
<i>Account Total</i>	53		3

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(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	900	6.6	59
009-90-0117 Pregnancy Assistance Fund			
Nondefense Mandatory Appropriation	25	6.6	2
009-90-0135 Office for Civil Rights			
Nondefense Mandatory Spending authority	10	6.6	1
Program Support Center			
009-91-9971 Miscellaneous Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	12	6.6	1
Office of the Inspector General			
009-92-0128 Office of Inspector General			
Nondefense Mandatory Spending authority	12	6.6	1
Department of Homeland Security			
Citizenship and Immigration Services			
024-30-0300 Operations and Support			
Nondefense Mandatory Appropriation	4,069	6.6	269
Nondefense Mandatory Spending authority	8	6.6	1
<i>Account Total</i>	4,077		270
Transportation Security Administration			
024-45-0410 Procurement, Construction, and Improvements			
Nondefense Mandatory Appropriation	250	6.6	17
024-45-0550 Operations and Support			
Nondefense Mandatory Spending authority	5	6.6	*
U.S. Immigration and Customs Enforcement			
024-55-0540 Operations and Support			
Nondefense Mandatory Appropriation	318	6.6	21
U.S. Customs and Border Protection			
024-58-0530 Operations and Support			
Nondefense Mandatory Appropriation	1,344	6.6	89
024-58-5533 Payments to Wool Manufacturers			
Nondefense Mandatory Appropriation	17	6.6	1
024-58-5569 APEC Business Travel Card			
Nondefense Mandatory Appropriation	1	6.6	*
024-58-5595 Electronic System for Travel Authorization			
Nondefense Mandatory Appropriation	62	6.6	4
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico			
Nondefense Mandatory Appropriation	93	6.6	6
024-58-5702 9-11 Response and Biometric Exit Account			
Nondefense Mandatory Appropriation	116	6.6	8
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods			
Nondefense Mandatory Appropriation	3	6.6	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
United States Coast Guard			
024-60-8149 Boat Safety			
Nondefense Mandatory Appropriation	111	6.6	7
024-60-8349 Maritime Oil Spill Programs			
Nondefense Mandatory Appropriation	101	6.6	7
Federal Emergency Management Agency			
024-70-4236 National Flood Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1,553	6.6	102
Department of Housing and Urban Development			
Community Planning and Development			
025-06-8560 Housing Trust Fund			
Nondefense Mandatory Appropriation	220	6.6	15
Housing Programs			
025-09-4041 Rental Housing Assistance Fund			
Nondefense Mandatory Spending authority	2	6.6	*
Department of the Interior			
Bureau of Land Management			
010-04-4053 Helium Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	11	6.6	1
010-04-5132 Range Improvements			
Nondefense Mandatory Appropriation	10	6.6	1
010-04-9921 Miscellaneous Permanent Payment Accounts			
Nondefense Mandatory Appropriation	37	6.6	2
010-04-9926 Permanent Operating Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.6	*
Nondefense Mandatory Appropriation	141	6.6	9
<i>Account Total</i>			9
Office of Surface Mining Reclamation and Enforcement			
010-08-1803 Payments to States in Lieu of Coal Fee Receipts			
Nondefense Mandatory Appropriation	114	6.6	8
010-08-5015 Abandoned Mine Reclamation Fund			
Nondefense Mandatory Appropriation	207	6.6	14
Bureau of Reclamation			
010-10-0680 Water and Related Resources			
Nondefense Mandatory Appropriation	1	6.6	*
010-10-4079 Lower Colorado River Basin Development Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.6	*
Nondefense Mandatory Spending authority	1	6.6	*
<i>Account Total</i>			4
010-10-4081 Upper Colorado River Basin Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.6	*
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	6.6	1

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Central Utah Project			
010-11-5174 Utah Reclamation Mitigation and Conservation Account			
Nondefense Mandatory Appropriation	9	6.6	1
United States Fish and Wildlife Service			
010-18-5029 Federal Aid in Wildlife Restoration			
Nondefense Mandatory Appropriation	775	6.6	51
010-18-5091 National Wildlife Refuge Fund			
Nondefense Mandatory Appropriation	9	6.6	1
010-18-5137 Migratory Bird Conservation Account			
Nondefense Mandatory Appropriation	68	6.6	4
010-18-5241 North American Wetlands Conservation Fund			
Nondefense Mandatory Appropriation	13	6.6	1
010-18-5252 Recreation Enhancement Fee Program, FWS			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*
010-18-8151 Sport Fish Restoration			
Nondefense Mandatory Appropriation	425	6.6	28
National Park Service			
010-24-1039 Construction (and Major Maintenance)			
Nondefense Mandatory Appropriation	20	6.6	1
010-24-5035 Land Acquisition and State Assistance			
Nondefense Mandatory Appropriation	90	6.6	6
Nondefense Mandatory Contract authority	30	6.6	2
	<i>Account Total</i>		<i>8</i>
010-24-9924 Other Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	6.6	1
010-24-9928 Recreation Fee Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	36	6.6	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	6.6	*
010-76-9925 Miscellaneous Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	15	6.6	1
Departmental Offices			
010-84-5003 Mineral Leasing and Associated Payments			
Nondefense Mandatory Appropriation	1,490	6.6	98
010-84-5045 National Petroleum Reserve, Alaska			
Nondefense Mandatory Appropriation	5	6.6	*
010-84-5243 National Forests Fund, Payment to States			
Nondefense Mandatory Appropriation	8	6.6	1
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes			
Nondefense Mandatory Appropriation	43	6.6	3
010-84-5535 States Share from Certain Gulf of Mexico Leases			
Nondefense Mandatory Appropriation	272	6.6	18
010-84-5574 Geothermal Lease Revenues, Payment to Counties			
Nondefense Mandatory Appropriation	3	6.6	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
National Indian Gaming Commission			
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees			
Nondefense Mandatory Appropriation	19	6.6	1
Department-Wide Programs			
010-95-1618 Natural Resource Damage Assessment Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	6	6.6	*
Department of Justice			
Legal Activities and U.S. Marshals			
011-05-0311 Fees and Expenses of Witnesses			
Nondefense Mandatory Appropriation	270	6.6	18
011-05-5042 Assets Forfeiture Fund			
Nondefense Mandatory Appropriation	1,562	6.6	103
011-05-5608 United States Victims of State Sponsored Terrorism Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.6	*
Drug Enforcement Administration			
011-12-5131 Diversion Control Fee Account			
Nondefense Mandatory Appropriation	414	6.6	27
Federal Prison System			
011-20-8408 Commissary Funds, Federal Prisons (Trust Revolving Fund)			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	71	6.6	5
Office of Justice Programs			
011-21-0403 Public Safety Officer Benefits			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	10	6.6	1
011-21-5041 Crime Victims Fund			
Nondefense Mandatory Appropriation	13,500	6.6	891
011-21-5606 Domestic Trafficking Victims' Fund			
Nondefense Mandatory Appropriation	1	6.6	*
Department of Labor			
Employment and Training Administration			
012-05-0174 Training and Employment Services			
Nondefense Mandatory Appropriation	150	6.6	10
012-05-0179 State Unemployment Insurance and Employment Service Operations			
Nondefense Mandatory Appropriation	18	6.6	1
012-05-0326 Federal Unemployment Benefits and Allowances			
Nondefense Mandatory Appropriation	790	6.6	52
012-05-8042 Unemployment Trust Fund			
Nondefense Mandatory Appropriation	100	6.6	7
Pension Benefit Guaranty Corporation			
012-12-4204 Pension Benefit Guaranty Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	129	6.6	9

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Office of Workers' Compensation Programs			
012-15-0169 Special Benefits for Disabled Coal Miners			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	6.6	*
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund			
Defense Mandatory Appropriation	139	8.9	12
Defense Mandatory Unobligated balance in 050	5	8.9	*
<i>Account Total</i>	<hr/> 144		<hr/> 12
012-15-8144 Black Lung Disability Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	69	6.6	5
Wage and Hour Division			
012-16-5393 H-1 B and L Fraud Prevention and Detection			
Nondefense Mandatory Appropriation	45	6.6	3
Department of State			
Administration of Foreign Affairs			
014-05-0209 Educational and Cultural Exchange Programs			
Nondefense Mandatory Appropriation	5	6.6	*
014-05-5515 H&L Fraud Prevention and Detection Fee			
Nondefense Mandatory Appropriation	45	6.6	3
Department of Transportation			
Office of the Secretary			
021-04-5423 Essential Air Service and Rural Airport Improvement Fund			
Nondefense Mandatory Appropriation	119	6.6	8
Federal Aviation Administration			
021-12-4120 Aviation Insurance Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*
Federal Highway Administration			
021-15-8083 Federal-aid Highways			
Nondefense Mandatory Contract authority	739	6.6	49
Pipeline and Hazardous Materials Safety Administration			
021-50-5282 Emergency Preparedness Grants			
Nondefense Mandatory Appropriation	28	6.6	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Department of the Treasury			
Departmental Offices			
015-05-0123 Terrorism Insurance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	6.6	*
015-05-0126 GSE Mortgage-backed Securities Purchase Program Account			
Nondefense Mandatory Appropriation	2	6.6	*
015-05-0140 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act			
Nondefense Mandatory Appropriation	300	6.6	20
015-05-0141 Small Business Lending Fund Program Account			
Nondefense Mandatory Appropriation	13	6.6	1
015-05-5081 Presidential Election Campaign Fund			
Nondefense Mandatory Appropriation	50	6.6	3
015-05-5590 Financial Research Fund			
Nondefense Mandatory Appropriation	62	6.6	4
015-05-5697 Treasury Forfeiture Fund			
Nondefense Mandatory Appropriation	1,292	6.6	85
015-05-8524 Capital Magnet Fund, Community Development Financial Institutions			
Nondefense Mandatory Appropriation	119	6.6	8
Fiscal Service			
015-12-0520 Salaries and Expenses			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	19	6.6	1
015-12-1710 Payment of Government Losses in Shipment			
Nondefense Mandatory Appropriation	1	6.6	*
015-12-5688 Continued Dumping and Subsidy Offset			
Nondefense Mandatory Appropriation	40	6.6	3
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	1	6.6	*
015-12-8625 Gulf Coast Restoration Trust Fund			
Nondefense Mandatory Appropriation	156	6.6	10

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Internal Revenue Service			
015-45-0931 Payment Where Certain Tax Credits Exceed Liability for Corporate Tax			
Nondefense Mandatory Appropriation	856	6.6	56
015-45-0935 Build America Bond Payments, Recovery Act			
Nondefense Mandatory Appropriation	3,903	6.6	258
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds			
Nondefense Mandatory Appropriation	62	6.6	4
015-45-0946 Payment to Issuer of Qualified School Construction Bonds			
Nondefense Mandatory Appropriation	795	6.6	52
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds			
Nondefense Mandatory Appropriation	40	6.6	3
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds			
Nondefense Mandatory Appropriation	39	6.6	3
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax			
Nondefense Mandatory Appropriation	14	6.6	1
015-45-5432 IRS Miscellaneous Retained Fees			
Nondefense Mandatory Appropriation	27	6.6	2
015-45-5433 Informant Payments			
Nondefense Mandatory Appropriation	54	6.6	4
015-45-5510 Private Collection Agent Program			
Nondefense Mandatory Appropriation	60	6.6	4
Corps of Engineers--Civil Works			
202-00-4902 Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	25	6.6	2
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	3	6.6	*
202-00-8333 Coastal Wetlands Restoration Trust Fund			
Nondefense Mandatory Appropriation	78	6.6	5
202-00-8862 Rivers and Harbors Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	213	6.6	14
202-00-9921 Permanent Appropriations			
Nondefense Mandatory Appropriation	20	6.6	1
Environmental Protection Agency			
020-00-4310 Reregistration and Expedited Processing Revolving Fund			
Nondefense Mandatory Spending authority	31	6.6	2
020-00-4365 Damage Assessment and Restoration Revolving Fund			
Nondefense Mandatory Appropriation	2	6.6	*
020-00-8145 Hazardous Substance Superfund			
Nondefense Mandatory Appropriation	33	6.6	2
020-00-8153 Leaking Underground Storage Tank Trust Fund			
Nondefense Mandatory Appropriation	100	6.6	7
Executive Office of the President			
Unanticipated Needs			
100-95-5512 Spectrum Relocation Fund			
Nondefense Mandatory Appropriation	856	6.6	56

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(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	6.6	1
Supply and Technology Activities			
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration			
Nondefense Mandatory Appropriation	13	6.6	1
International Assistance Programs			
Military Sales Program			
184-70-8242 Foreign Military Sales Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	175	6.6	12
National Aeronautics and Space Administration			
026-00-8978 Science, Space, and Technology Education Trust Fund			
Nondefense Mandatory Appropriation	1	6.6	*
National Science Foundation			
422-00-0106 Education and Human Resources			
Nondefense Mandatory Appropriation	100	6.6	7
Office of Personnel Management			
027-00-0800 Flexible Benefits Plan Reserve			
Nondefense Mandatory Spending authority	12	6.6	1
027-00-8135 Civil Service Retirement and Disability Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	55	6.6	4
027-00-8424 Employees Life Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.6	*
027-00-9981 Employees and Retired Employees Health Benefits Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	6	6.6	*
Appalachian Regional Commission			
309-00-0200 Appalachian Regional Commission			
Nondefense Mandatory Spending authority	4	6.6	*
Bureau of Consumer Financial Protection			
581-00-5577 Bureau of Consumer Financial Protection Fund			
Nondefense Mandatory Appropriation	630	6.6	42
Commodity Futures Trading Commission			
339-00-4334 Customer Protection Fund			
Nondefense Mandatory Spending authority	1	6.6	*
District of Columbia			
District of Columbia Courts			
349-10-5676 District of Columbia Crime Victims Compensation Fund			
Nondefense Mandatory Appropriation	6	6.6	*
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
District of Columbia General and Special Payments			
349-30-5511 District of Columbia Federal Pension Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	20	6.6	1
Equal Employment Opportunity Commission			
350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	6.6	*
Farm Credit System Insurance Corporation			
355-00-4171 Farm Credit System Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	6.6	*
Federal Deposit Insurance Corporation			
Orderly Liquidation			
357-35-5586 Orderly Liquidation Fund			
Nondefense Mandatory Appropriation	206	6.6	14
Nondefense Mandatory Borrowing authority	1,661	6.6	110
<i>Account Total</i>			124
Federal Financial Institutions Examination Council			
Federal Financial Institutions Examination Council Appraisal Subcommittee			
362-20-5026 Registry Fees			
Nondefense Mandatory Appropriation	4	6.6	*
Morris K. Udall and Stewart L. Udall Foundation			
487-00-0925 Environmental Dispute Resolution Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*
National Archives and Records Administration			
393-00-8436 National Archives Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	6.6	*
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	6.6	*
Patient-Centered Outcomes Research Trust Fund			
579-00-8299 Patient-Centered Outcomes Research Trust Fund			
Nondefense Mandatory Appropriation	626	6.6	41
Railroad Retirement Board			
446-00-8051 Railroad Unemployment Insurance Trust Fund			
Nondefense Mandatory Appropriation	122	6.6	8
Nondefense Mandatory Spending authority	17	6.6	1
<i>Account Total</i>			9
Securities and Exchange Commission			
449-00-5566 Securities and Exchange Commission Reserve Fund			
Nondefense Mandatory Appropriation	75	6.6	5
449-00-5567 Investor Protection Fund			
Nondefense Mandatory Appropriation	18	6.6	1

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2018

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Tennessee Valley Authority			
455-00-4110 Tennessee Valley Authority Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	441	6.6	29
United States Holocaust Memorial Museum			
456-00-3300 Holocaust Memorial Museum			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	48	6.6	3
Vietnam Education Foundation			
519-00-5365 Vietnam Debt Repayment Fund			
Nondefense Mandatory Appropriation	5	6.6	*
Affordable Housing Program			
530-00-5528 Affordable Housing Program			
Nondefense Mandatory Appropriation	360	6.6	24
Corporation for Travel Promotion			
580-00-5585 Travel Promotion Fund			
Nondefense Mandatory Appropriation	100	6.6	7
Electric Reliability Organization			
531-00-5522 Electric Reliability Organization			
Nondefense Mandatory Appropriation	100	6.6	7
National Association of Registered Agents and Brokers			
543-00-5743 National Association of Registered Agents and Brokers			
Nondefense Mandatory Appropriation	49	6.6	3
Public Company Accounting Oversight Board			
526-00-5376 Public Company Accounting Oversight Board			
Nondefense Mandatory Appropriation	259	6.6	17
Securities Investor Protection Corporation			
576-00-5600 Securities Investor Protection Corporation			
Nondefense Mandatory Appropriation	202	6.6	13
Standard Setting Body			
527-00-5377 Payment to Standard Setting Body			
Nondefense Mandatory Appropriation	27	6.6	2

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.