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**OMB REPORT TO THE CONGRESS  
ON THE JOINT COMMITTEE  
REDUCTIONS FOR FISCAL YEAR 2015**

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March 10, 2014





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

THE DIRECTOR

March 10, 2014

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 2015*. The report has been prepared consistent with the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended. The report provides the Office of Management and Budget's (OMB) calculations of the amounts by which fiscal year (FY) 2015 direct spending is required by section 251A of BBEDCA to be reduced and a listing of the reductions required for each non-exempt budget account with direct spending. The report is required notwithstanding the Administration's FY 2015 Budget proposal to turn off these mandatory spending sequestration cuts for the remainder of the budget window and replace them with alternative balanced deficit reduction.

These reductions are triggered by the failure of the Joint Select Committee on Deficit Reduction to propose, and the Congress to enact, comprehensive and responsible deficit reduction legislation to achieve the savings targets enacted in August 2011 as part of the Budget Control Act (BCA). The Administration has no discretion in the calculation and allocation of the reductions. Instead, the reductions have been calculated pursuant to the requirements specified in the BCA. In FY 2015, the law requires the sequestration of almost \$18 billion in defense and nondefense direct spending. Specifically, OMB calculates that the sequestration of non-exempt direct spending requires reductions in FY 2015 of 2.0 percent to non-exempt Medicare spending, 7.3 percent to other non-exempt nondefense mandatory programs, and 9.5 percent to non-exempt defense mandatory programs.

The Bipartisan Budget Act of 2013 was an important first step in replacing the economically damaging cuts resulting from sequestration; 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. Given the new discretionary spending caps set under the BBA, no discretionary reduction is required for 2015.

The reductions to direct spending calculated in this report demonstrate the need to replace the remaining Joint Committee reductions with balanced long-term deficit reduction that includes both targeted mandatory spending reductions and additional revenue from eliminating inefficient tax breaks that benefit the wealthiest, as proposed in the Administration's FY 2015 Budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'SMBurwell', written in a cursive style.

Sylvia M. Burwell  
Director

Enclosure

Identical Letter Sent to The Honorable Joseph R. Biden  
And The Honorable John A. Boehner

**OMB REPORT TO THE CONGRESS  
ON THE JOINT COMMITTEE REDUCTIONS  
FOR FISCAL YEAR 2015**

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) 2015 budgetary resources and provide them to the Congress with the transmittal of the Budget. As a result of enactment of the [Bipartisan Budget Act of 2013 \(BBA\)](#), reductions to non-exempt direct spending of almost \$18 billion continue to be required in FY 2015, but no further reduction to FY 2015 discretionary spending limits is required. OMB calculates that the Joint Committee reductions require sequestration reductions to non-exempt direct spending of 2.0 percent to Medicare, 7.3 percent to other non-exempt nondefense mandatory programs, and 9.5 percent to non-exempt defense mandatory programs. This report provides a listing of the FY 2015 reductions for each non-exempt budget account with direct spending.

**Calculation of Annual Reduction by Function Group**

Under section 251A of BBEDCA, as amended by the BBA, the failure of the Joint Select Committee on Deficit Reduction to propose, and the Congress to enact, legislation to reduce the deficit by \$1.2 trillion triggers automatic reductions in FY 2015 through a sequestration of direct spending. As shown in Table 1, the total amount of deficit reduction required is specified by formula in section 251A(1), starting with the total reduction of \$1.2 trillion required for 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.<sup>1</sup> Section 251A(2) requires the annual reduction to be split evenly between budget accounts in function 050 (defense function) and in all other functions (nondefense function), so that each function group would be reduced by \$54.667 billion. As described below, the application of this requirement to FY 2015 spending was revised by the BBA.

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

(in billions of dollars)

Joint Committee required savings .....	1,200.000
Deduct debt service savings (18%) .....	-216.000
Net programmatic reductions .....	984.000
Divide by 9 to calculate annual reduction.....	109.333
Split 50/50 between defense and nondefense functions .....	54.667

<sup>1</sup> The reduction to discretionary spending and direct spending for FY 2013 was revised by the American Taxpayer Relief Act of 2012, 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/fy13ombjesequestrationreport.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/legislative_reports/fy13ombjesequestrationreport.pdf). In addition, the BBA 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 reductions are allocated, separate methods are used to implement any required reductions for discretionary appropriations and direct spending.

*Discretionary Reductions.* Under section 251A as originally enacted, the discretionary reductions in 2014-2021 are taken by lowering the discretionary spending limits. The BBA set new discretionary caps for 2015 and eliminated the requirement to lower the discretionary spending limits in that year by replacing it with alternative deficit reduction. However, even though no further reduction is required to be made to the discretionary spending limits in 2015 pursuant to 251A(10), the Joint Committee reduction in each function group must still be allocated between discretionary appropriations and direct spending to determine how much of the total reduction is to come from direct spending. The BBA specifies that this allocation is to be made using the discretionary spending limits in place before the BBA as the discretionary base, so that the amount of the 2015 sequestration of direct spending is not altered by the changes to discretionary spending enacted in the BBA. Starting in FY 2016, unless the Congress takes action to replace the Joint Committee sequestration reductions with balanced deficit reduction, the discretionary spending limits will again be reduced by the amount of the allocation to discretionary spending and those reductions will once more be implemented by lowering the discretionary spending limits for the revised security (defense) category and the revised nonsecurity (nondefense) category.

*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 2015.

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 2015 Budget, and include direct spending unobligated balances in the defense function<sup>2</sup> and Federal administrative expenses that would otherwise be exempt.<sup>3</sup>

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, 2014 are consistent with the estimates in the FY 2015 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.

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<sup>2</sup> Defense function unobligated balances are not exempt from sequestration pursuant to section 255(e) of BBEDCA.

<sup>3</sup> Under sections 251A(6) and 256(h) of BBEDCA, Federal administrative expenses are subject to sequestration "without regard to any exemption, exception, limitation, or special rule that is otherwise applicable."



**Defense Function Reduction**

Steps 1 and 2 on Table 2 show the calculation of the reduction required for direct spending within the defense function in FY 2015. Step 3 on Table 2 reflects the impact on outlays from implementing the direct spending reductions calculated in steps 1 and 2 through a sequestration of non-exempt direct spending in the defense function.

The calculation of the reduction to direct spending in FY 2015 involves the following steps:

- Step 1. Pursuant to section 251A(3), the total reduction is allocated proportionately between discretionary appropriations and direct spending. The total base is the sum of the FY 2015 discretionary spending limit for the defense category prior to the enactment of the BBA (\$566 billion) and OMB’s baseline estimates of sequestrable direct spending outlays (\$7.367 billion) in the defense function in FY 2015 and FY 2016 from direct spending sequestrable resources in FY 2015. Sequestrable direct spending outlays account for slightly more than 1 percent of the total base in the defense function.
- Step 2. Total defense function spending must be reduced by \$54.667 billion. As required by section 251A(3)(A), multiplying the total defense function reduction by the ratio of the discretionary spending limit to the total base (the sum of the defense discretionary spending limit and sequestrable direct spending outlays) allocates \$53.965 billion to discretionary appropriations. Under section 251A(3)(B), the remaining \$0.702 billion is the reduction required for budget accounts with sequestrable direct spending.

The implementation of the direct spending reduction in FY 2015 involves the following step:

- Step 3. As required by section 251A(6), the percentage reduction for non-exempt direct spending is calculated by dividing the direct spending reduction amount (\$0.702 billion) by the sequestrable outlays (\$7.367 billion) for budget accounts with direct spending, which yields a 9.5 percent sequestration for budget accounts with non-exempt direct spending.

**Table 2. DEFENSE FUNCTION REDUCTION**

(Dollars in billions)

	Discretionary	Direct Spending Outlays	Total
<u>Calculation of reduction</u>			
Step 1: Base for allocating reduction.....	566.000	7.367	573.367
Percentage allocation of reductions.....	98.72%	1.28%	
Step 2. Allocation of total reduction.....	53.965	0.702	54.667
<u>Implementation of direct spending reduction:*</u>			
Step 3: Sequestration percentage calculation:			
Reduction amount.....		0.702	
Sequestrable base.....		7.367	
Sequestration percentage.....		9.5%	

\* Pursuant to section 251A(10) of BBEDCA, no reduction to the FY 2015 discretionary spending limit is required.

### **Nondefense Function Reduction**

Steps 1 through 3 on Table 3 show the calculation of the reduction required for direct spending in FY 2015 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 spending, a two percent limit in the reduction of community and migrant health centers, and a special rule for applying the reduction to student loans. Step 4 on Table 3 reflects the impact on outlays from implementing the direct spending reductions calculated in steps 1 through 3 through a sequestration of non-exempt direct spending in the nondefense function.

The calculation of the reduction to direct spending in FY 2015 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 2015 and FY 2016 outlays of \$558.426 billion from FY 2015 budgetary resources, so a two percentage point reduction would reduce Medicare outlays by \$11.169 billion, leaving a reduction of \$43.498 billion to be allocated between discretionary appropriations and other direct spending in the nondefense function.
- Step 2. Pursuant to section 251A(4), the remaining reduction of \$43.498 billion is allocated proportionately between discretionary appropriations and other direct spending in the nondefense function. The base (\$604.132 billion) is the sum of the FY 2015 discretionary spending limit for the nondefense category prior to the enactment of the BBA (\$520.000 billion) and the remaining sequestrable direct spending outlays (\$84.132 billion). The latter amount equals OMB's 2015 Budget baseline estimates of total sequestrable direct spending outlays in the nondefense function in FY 2015 and FY 2016 from direct spending sequestrable resources in FY 2015 (\$642.558 billion) minus the portion of Medicare subject to the two percent limit (\$558.426 billion). Sequestrable direct spending outlays account for 13.93 percent of the remaining base in the nondefense function.

As required by section 251A(4), applying this percentage to the remaining required reduction for programs in the nondefense function yields the allocation for discretionary appropriations (\$37.439 billion) and the reduction for the remaining direct spending (\$6.059 billion).

- Step 3. The sequestration reduction for the mandatory portions of certain health programs is limited to two percent pursuant to sections 251A(6) and 256(e)(2). The portion of these programs subject to the two percent limit is estimated to have combined FY 2015 and FY 2016 outlays of \$2.691 billion from FY 2015 budgetary resources, so a two percent reduction would reduce outlays by \$0.054 billion. Deducting these savings from the non-Medicare direct spending reduction leaves \$6.005 billion to be taken by a uniform percentage reduction of the remaining sequestrable direct spending outlays of \$81.441 billion in the nondefense function.

The implementation of the remaining direct spending reductions in FY 2015 involves the following step:

- Step 4. The remaining reduction (\$6.005 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 outlays (\$81.441 billion) and to student loan fees yields a 7.3 percent reduction. This percentage reduction yields outlay savings of \$0.074 billion in the direct student loan program and \$5.931 billion from the remaining budget accounts with non-exempt direct spending.

**Table 3. NONDEFENSE FUNCTION REDUCTION**

(dollars in billions)

	Discretionary	Direct Spending Outlays	Total
<u>Calculation of reduction:</u>			
1. Total reduction, excluding savings from Medicare 2% limit:			
Medicare base subject to 2% limit .....		558.426	
Total nondefense function reduction .....			54.667
Reduce Medicare by 2% .....			-11.169
Non-Medicare reduction amounts .....			43.498
2. Allocate non-Medicare reduction:			
Total base for allocating reduction .....	520.000	642.558	1,162.558
Exclude Medicare (portion subject to 2% limit) .....		-558.426	-558.426
Non-Medicare base .....	520.000	84.132	604.132
Percentage allocation of non-Medicare base .....	86.07%	13.93%	
Non-Medicare allocation amounts .....	37.439	6.059	43.498
3. Savings from 2% limit on sequestration of other health programs <sup>1</sup>			
Other health programs sequestrable base .....		2.691	
Reduce other health programs by 2% .....		-0.054	
<u>Implementation of direct spending reduction:<sup>2</sup></u>			
4. Sequestration percentages calculation:			
Remaining reduction amounts .....		6.005	
Savings from uniform percentage reduction:			
From 7.3% increase in student loan fee .....		0.074	
From remaining sequestrable budget accounts .....		5.931	
Sequestrable base for uniform percentage reduction ....		81.441	
Sequestration percentage .....		7.3%	
<u>Summary of reductions:</u>			
2% sequestration of Medicare .....		11.169	
2% limit on sequestration of other health programs .....		0.054	

**Table 3. NONDEFENSE FUNCTION REDUCTION—Continued**

(dollars in billions)

	Discretionary	Direct Spending Outlays	Total
Student loan fee increase .....		0.074	
Uniform percentage reduction .....		5.945	
Rounding .....		-0.014	
Total reduction .....		17.228	

<sup>1</sup> Includes funding for community and migrant health centers.

<sup>2</sup> Pursuant to section 251A(10) of BBEDCA, no reduction to the FY 2015 discretionary spending limit is required.

**Direct Spending Reductions by Budget Account (Appendix)**

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

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

(Fiscal year 2015; in millions of dollars)

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

**Percentages Used:**

- 9.5 percent – Defense mandatory
- 7.3 percent – Nondefense mandatory
- 2.0 percent – Medicare program and certain health programs

For illustrative purposes only, the Appendix shows the application of the same percentage reduction to each type of budgetary resource within a budget account. 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.

## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Legislative Branch</b>			
<b>Senate</b>			
001-05-0188 Congressional Use of Foreign Currency, Senate			
Nondefense Mandatory Appropriation	6	7.3	*
<b>House of Representatives</b>			
001-10-0488 Congressional Use of Foreign Currency, House of Representatives			
Nondefense Mandatory Appropriation	1	7.3	*
<b>Architect of the Capitol</b>			
001-15-4518 Judiciary Office Building Development and Operations Fund			
Nondefense Mandatory Borrowing authority	17	7.3	1
<b>Government Printing Office</b>			
001-30-4505 Government Printing Office Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	7.3	*
<b>Judicial Branch</b>			
<b>Courts of Appeals, District Courts, and other Judicial Services</b>			
002-25-0920 Salaries and Expenses			
Nondefense Mandatory Appropriation	80	7.3	6
002-25-5100 Judiciary Filing Fees			
Nondefense Mandatory Appropriation	219	7.3	16
002-25-5101 Registry Administration			
Nondefense Mandatory Appropriation	1	7.3	*

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Agriculture</b>			
<b>Office of the Secretary</b>			
005-03-9913 Office of the Secretary			
Nondefense      Mandatory      Appropriation	13	7.3	1
<b>Executive Operations</b>			
005-04-0123 Office of the Chief Economist			
Nondefense      Mandatory      Appropriation	1	7.3	*
<b>Agricultural Research Service</b>			
005-18-8214 Miscellaneous Contributed Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	2	7.3	*
<b>National Institute of Food and Agriculture</b>			
005-20-0502 Extension Activities			
Nondefense      Mandatory      Appropriation	25	7.3	2
005-20-1003 Biomass Research and Development			
Nondefense      Mandatory      Appropriation	3	7.3	*
005-20-1502 Integrated Activities			
Nondefense      Mandatory      Appropriation	100	7.3	7
<b>Animal and Plant Health Inspection Service</b>			
005-32-1600 Salaries and Expenses			
Nondefense      Mandatory      Appropriation	294	7.3	21
005-32-9971 Miscellaneous Trust Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
<b>Food Safety and Inspection Service</b>			
005-35-8137 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
<b>Grain Inspection, Packers and Stockyards Administration</b>			
005-37-4050 Limitation on Inspection and Weighing Services Expenses			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
Nondefense      Mandatory      Spending authority	40	7.3	3
<i>Account Total</i>			3
<b>Agricultural Marketing Service</b>			
005-45-2500 Marketing Services			
Nondefense      Mandatory      Appropriation	30	7.3	2
005-45-2501 Payments to States and Possessions			
Nondefense      Mandatory      Appropriation	73	7.3	5
005-45-5070 Perishable Agricultural Commodities Act Fund			
Nondefense      Mandatory      Appropriation	11	7.3	1
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)			
Nondefense      Mandatory      Appropriation	1,122	7.3	82
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	4	7.3	*
Nondefense      Mandatory      Appropriation	8	7.3	1
<i>Account Total</i>			1
005-45-8412 Milk Market Orders Assessment Fund			
Nondefense      Mandatory      Spending authority	57	7.3	4
<b>Risk Management Agency</b>			
005-47-4085 Federal Crop Insurance Corporation Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	81	7.3	6

\* denotes less than \$500,000

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Farm Service Agency</b>			
005-49-1140 Agricultural Credit Insurance Fund Program Account			
Nondefense      Mandatory      Appropriation	1	7.3	*
005-49-4336 Commodity Credit Corporation Fund			
Nondefense      Mandatory      Borrowing authority	2,742	7.3	200
Nondefense      Mandatory      Spending authority	6,995	7.3	511
<i>Account Total</i>	<hr/> 9,737		<hr/> 711
<b>Natural Resources Conservation Service</b>			
005-53-1002 Watershed Rehabilitation Program			
Nondefense      Mandatory      Appropriation	153	7.3	11
005-53-1004 Farm Security and Rural Investment Programs			
Nondefense      Mandatory      Appropriation	3,697	7.3	270
<b>Rural Business_Cooperative Service</b>			
005-65-1908 Rural Energy for America Program			
Nondefense      Mandatory      Appropriation	50	7.3	4
005-65-1955 Rural Microenterprise Investment Program Account			
Nondefense      Mandatory      Appropriation	3	7.3	*
005-65-2073 Energy Assistance Payments			
Nondefense      Mandatory      Appropriation	15	7.3	1
005-65-3106 Biorefinery Assistance Program Account			
Nondefense      Mandatory      Appropriation	50	7.3	4
<b>Foreign Agricultural Service</b>			
005-68-2900 Salaries and Expenses			
Nondefense      Mandatory      Appropriation	1	7.3	*
<b>Food and Nutrition Service</b>			
005-84-3505 Supplemental Nutrition Assistance Program			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	115	7.3	8
005-84-3507 Commodity Assistance Program			
Nondefense      Mandatory      Appropriation	21	7.3	2
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Nondefense      Mandatory      Appropriation	1	7.3	*
005-84-3539 Child Nutrition Programs			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	48	7.3	4
Nondefense      Mandatory      Appropriation	10	7.3	1
<i>Account Total</i>	<hr/> 58		<hr/> 5
<b>Forest Service</b>			
005-96-5540 Stewardship Contracting Product Sales			
Nondefense      Mandatory      Appropriation	11	7.3	1
005-96-9921 Forest Service Permanent Appropriations			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
Nondefense      Mandatory      Appropriation	192	7.3	14
<i>Account Total</i>	<hr/> 193		<hr/> 14
005-96-9923 Land Acquisition			
Nondefense      Mandatory      Appropriation	28	7.3	2
005-96-9974 Forest Service Trust Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	2	7.3	*
Nondefense      Mandatory      Appropriation	89	7.3	6
<i>Account Total</i>	<hr/> 91		<hr/> 6

\* denotes less than \$500,000



**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Commerce</b>			
<b>Bureau of the Census</b>			
006-07-0401 Salaries and Expenses			
Nondefense      Mandatory      Appropriation	30	7.3	2
<b>National Oceanic and Atmospheric Administration</b>			
006-48-1455 Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology			
Nondefense      Mandatory      Appropriation	2	7.3	*
006-48-4316 Damage Assessment and Restoration Revolving Fund			
Nondefense      Mandatory      Appropriation	6	7.3	*
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries			
Nondefense      Mandatory      Appropriation	132	7.3	10
006-48-5284 Limited Access System Administration Fund			
Nondefense      Mandatory      Appropriation	11	7.3	1
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund			
Nondefense      Mandatory      Appropriation	4	7.3	*
006-48-5598 North Pacific Fishery Observer Fund			
Nondefense      Mandatory      Appropriation	4	7.3	*
<b>National Telecommunications and Information Administration</b>			
006-60-8233 Public Safety Trust Fund			
Nondefense      Mandatory      Appropriation	2,275	7.3	166
<b>Department of Defense--Military Programs</b>			
<b>Military Personnel</b>			
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund			
Defense          Mandatory      Appropriation	6,621	9.5	629
<b>Operation and Maintenance</b>			
007-10-9922 Miscellaneous Special Funds			
Defense          Mandatory      Unobligated balance in 050	16	9.5	2
<b>Revolving and Management Funds</b>			
007-40-4555 National Defense Stockpile Transaction Fund			
Defense          Mandatory      Spending authority	83	9.5	8
Defense          Mandatory      Unobligated balance in 050	266	9.5	25
	<i>Account Total</i>		<i>33</i>
<b>Trust Funds</b>			
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense			
Defense          Mandatory      Administrative expenses in otherwise exempt resources	264	9.5	25
007-55-9971 Other DOD Trust Funds			
Defense          Mandatory      Administrative expenses in otherwise exempt resources	15	9.5	1
Defense          Mandatory      Appropriation	11	9.5	1
Defense          Mandatory      Unobligated balance in 050	4	9.5	*
	<i>Account Total</i>		<i>2</i>

\* denotes less than \$500,000

## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Education</b>			
<b>Office of Special Education and Rehabilitative Services</b>			
018-20-0301 Rehabilitation Services and Disability Research			
Nondefense      Mandatory      Appropriation	3,335	7.3	243
<b>Office of Postsecondary Education</b>			
018-40-0201 Higher Education			
Nondefense      Mandatory      Appropriation	255	7.3	19
<b>Office of Federal Student Aid</b>			
018-45-0200 Student Financial Assistance			
Nondefense      Mandatory      Appropriation	*	7.3	*
018-45-0206 TEACH Grant Program Account			
Nondefense      Mandatory      Appropriation	18	7.3	1
018-45-5557 Student Financial Assistance Debt Collection			
Nondefense      Mandatory      Appropriation	13	7.3	1
<b>Department of Energy</b>			
<b>Energy Programs</b>			
019-20-5105 Payments to States under Federal Power Act			
Nondefense      Mandatory      Appropriation	5	7.3	*
<b>Power Marketing Administration</b>			
019-50-4045 Bonneville Power Administration Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	123	7.3	9

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Health and Human Services</b>			
<b>Food and Drug Administration</b>			
009-10-4309 Revolving Fund for Certification and Other Services			
Nondefense      Mandatory      Spending authority	8	7.3	1
<b>Health Resources and Services Administration</b>			
009-15-0350 Health Resources and Services			
Nondefense      Mandatory      Appropriation	666	7.3	49
Nondefense      Mandatory      Appropriation	3,244	2.0	65
Nondefense      Mandatory      Spending authority	16	7.3	1
<i>Account Total</i>	<u>3,926</u>		<u>115</u>
<b>Centers for Disease Control and Prevention</b>			
009-20-0943 CDC-Wide Activities and Program Support			
Defense          Mandatory      Appropriation	55	9.5	5
Defense          Mandatory      Unobligated balance in 050	2	9.5	*
Nondefense      Mandatory      Spending authority	2	7.3	*
<i>Account Total</i>	<u>59</u>		<u>5</u>
009-20-0944 Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health			
Nondefense      Mandatory      Appropriation	20	7.3	1
009-20-0946 World Trade Center Health Program Fund			
Nondefense      Mandatory      Appropriation	313	7.3	23
<b>Centers for Medicare and Medicaid Services</b>			
009-38-0115 Affordable Insurance Exchange Grants			
Nondefense      Mandatory      Appropriation	836	7.3	61
009-38-0511 Program Management			
Nondefense      Mandatory      Appropriation	193	7.3	14
Nondefense      Mandatory      Spending authority	2,109	7.3	154
<i>Account Total</i>	<u>2,302</u>		<u>168</u>
009-38-0516 State Grants and Demonstrations			
Nondefense      Mandatory      Appropriation	533	7.3	39
009-38-5733 Risk Adjustment Program Payments			
Nondefense      Mandatory      Appropriation	3,378	7.3	247
009-38-5735 Transitional Reinsurance Program			
Nondefense      Mandatory      Appropriation	10,020	7.3	731
009-38-8004 Federal Supplementary Medical Insurance Trust Fund			
Nondefense      Mandatory      Appropriation	131	7.3	10
Nondefense      Mandatory      Appropriation	254,690	2.0	5,094
<i>Account Total</i>	<u>254,821</u>		<u>5,104</u>
009-38-8005 Federal Hospital Insurance Trust Fund			
Nondefense      Mandatory      Appropriation	606	7.3	44
Nondefense      Mandatory      Appropriation	280,470	2.0	5,609
<i>Account Total</i>	<u>281,076</u>		<u>5,653</u>
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund			
Nondefense      Mandatory      Appropriation	10	7.3	1
Nondefense      Mandatory      Appropriation	22,601	2.0	452
<i>Account Total</i>	<u>22,611</u>		<u>453</u>
009-38-8393 Health Care Fraud and Abuse Control Account			
Nondefense      Mandatory      Appropriation	479	7.3	35
Nondefense      Mandatory      Appropriation	843	2.0	17
<i>Account Total</i>	<u>1,322</u>		<u>52</u>

\* denotes less than \$500,000

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Administration for Children and Families</b>			
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs			
Nondefense      Mandatory      Appropriation	1	7.3	*
009-70-1512 Promoting Safe and Stable Families			
Nondefense      Mandatory      Appropriation	345	7.3	25
009-70-1534 Social Services Block Grant			
Nondefense      Mandatory      Appropriation	1,700	7.3	124
009-70-1545 Payments for Foster Care and Permanency			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	2	7.3	*
009-70-1552 Temporary Assistance for Needy Families			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	26	7.3	2
009-70-1553 Children's Research and Technical Assistance			
Nondefense      Mandatory      Appropriation	52	7.3	4
Nondefense      Mandatory      Spending authority	17	7.3	1
<i>Account Total</i>	<hr/> 69		<hr/> 5
<b>Departmental Management</b>			
009-90-0116 Prevention and Public Health Fund			
Nondefense      Mandatory      Appropriation	1,000	7.3	73
009-90-0117 Pregnancy Assistance Fund			
Nondefense      Mandatory      Appropriation	25	7.3	2
009-90-0135 Office for Civil Rights			
Nondefense      Mandatory      Spending authority	7	7.3	1
<b>Program Support Center</b>			
009-91-9971 Miscellaneous Trust Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	15	7.3	1
<b>Office of the Inspector General</b>			
009-92-0128 Office of Inspector General			
Nondefense      Mandatory      Spending authority	12	7.3	1

\* denotes less than \$500,000

## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Homeland Security</b>			
<b>Citizenship and Immigration Services</b>			
024-30-0300 Citizenship and Immigration Services			
Nondefense      Mandatory      Appropriation	3,126	7.3	228
Nondefense      Mandatory      Spending authority	6	7.3	*
<i>Account Total</i>	3,132		228
<b>Transportation Security Administration</b>			
024-45-0550 Aviation Security			
Nondefense      Mandatory      Appropriation	250	7.3	18
024-45-0557 Intelligence and Vetting			
Nondefense      Mandatory      Spending authority	5	7.3	*
<b>Immigration and Customs Enforcement</b>			
024-55-0540 Immigration and Customs Enforcement			
Nondefense      Mandatory      Appropriation	345	7.3	25
<b>U.S. Customs and Border Protection</b>			
024-58-0530 Customs and Border Protection			
Nondefense      Mandatory      Appropriation	1,623	7.3	118
024-58-5533 Payments to Wool Manufacturers			
Nondefense      Mandatory      Appropriation	20	7.3	1
024-58-5595 Electronic System for Travel Authorization			
Nondefense      Mandatory      Appropriation	55	7.3	4
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico			
Nondefense      Mandatory      Appropriation	98	7.3	7
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods			
Nondefense      Mandatory      Appropriation	4	7.3	*
<b>United States Coast Guard</b>			
024-60-8149 Boat Safety			
Nondefense      Mandatory      Appropriation	112	7.3	8
024-60-8349 Maritime Oil Spill Programs			
Nondefense      Mandatory      Appropriation	101	7.3	7
<b>Federal Emergency Management Agency</b>			
024-70-4236 National Flood Insurance Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1,364	7.3	100
<b>Department of Housing and Urban Development</b>			
<b>Housing Programs</b>			
025-09-4041 Rental Housing Assistance Fund			
Nondefense      Mandatory      Spending authority	3	7.3	*

## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of the Interior</b>			
<b>Bureau of Land Management</b>			
010-04-2640 Abandoned Well Remediation Fund			
Nondefense      Mandatory      Appropriation	36	7.3	3
010-04-4053 Helium Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	15	7.3	1
010-04-5132 Range Improvements			
Nondefense      Mandatory      Appropriation	10	7.3	1
010-04-9921 Miscellaneous Permanent Payment Accounts			
Nondefense      Mandatory      Appropriation	28	7.3	2
010-04-9926 Permanent Operating Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	3	7.3	*
Nondefense      Mandatory      Appropriation	84	7.3	6
<i>Account Total</i>	87		6
<b>Office of Surface Mining Reclamation and Enforcement</b>			
010-08-1803 Payments to States in Lieu of Coal Fee Receipts			
Nondefense      Mandatory      Appropriation	64	7.3	5
010-08-5015 Abandoned Mine Reclamation Fund			
Nondefense      Mandatory      Appropriation	186	7.3	14
<b>Bureau of Reclamation</b>			
010-10-0680 Water and Related Resources			
Nondefense      Mandatory      Appropriation	1	7.3	*
010-10-4079 Lower Colorado River Basin Development Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	4	7.3	*
Nondefense      Mandatory      Spending authority	1	7.3	*
<i>Account Total</i>	5		*
010-10-4081 Upper Colorado River Basin Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	3	7.3	*
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	8	7.3	1
010-10-8070 Reclamation Trust Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
<b>Central Utah Project</b>			
010-11-5174 Utah Reclamation Mitigation and Conservation Account			
Nondefense      Mandatory      Appropriation	9	7.3	1
<b>United States Fish and Wildlife Service</b>			
010-18-5029 Federal Aid in Wildlife Restoration			
Nondefense      Mandatory      Appropriation	577	7.3	42
010-18-5091 National Wildlife Refuge Fund			
Nondefense      Mandatory      Appropriation	8	7.3	1
010-18-5137 Migratory Bird Conservation Account			
Nondefense      Mandatory      Appropriation	56	7.3	4
010-18-5241 North American Wetlands Conservation Fund			
Nondefense      Mandatory      Appropriation	21	7.3	2
010-18-5252 Recreation Enhancement Fee Program, FWS			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
010-18-8151 Sport Fish Restoration			
Nondefense      Mandatory      Appropriation	429	7.3	31

\* denotes less than \$500,000



## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>National Park Service</b>			
010-24-5035 Land Acquisition and State Assistance			
Nondefense      Mandatory      Appropriation	1	7.3	*
Nondefense      Mandatory      Contract authority	30	7.3	2
<i>Account Total</i>	31		2
010-24-9924 Other Permanent Appropriations			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	8	7.3	1
010-24-9928 Recreation Fee Permanent Appropriations			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	36	7.3	3
Nondefense      Mandatory      Appropriation	1	7.3	*
<i>Account Total</i>	37		3
<b>Bureau of Indian Affairs and Bureau of Indian Education</b>			
010-76-5051 Operation and Maintenance of Quarters			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	3	7.3	*
010-76-9925 Miscellaneous Permanent Appropriations			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	22	7.3	2
<b>Departmental Offices</b>			
010-84-5003 Mineral Leasing and Associated Payments			
Nondefense      Mandatory      Appropriation	1,886	7.3	138
010-84-5045 National Petroleum Reserve, Alaska			
Nondefense      Mandatory      Appropriation	4	7.3	*
010-84-5243 National Forests Fund, Payment to States			
Nondefense      Mandatory      Appropriation	9	7.3	1
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes			
Nondefense      Mandatory      Appropriation	44	7.3	3
010-84-5574 Geothermal Lease Revenues, Payment to Counties			
Nondefense      Mandatory      Appropriation	4	7.3	*
<b>Insular Affairs</b>			
010-85-0412 Assistance to Territories			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	9	7.3	1
<b>National Indian Gaming Commission</b>			
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees			
Nondefense      Mandatory      Appropriation	18	7.3	1
<b>Department-Wide Programs</b>			
010-95-1618 Natural Resource Damage Assessment Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	6	7.3	*

\* denotes less than \$500,000

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of Justice</b>			
<b>Legal Activities and U.S. Marshals</b>			
011-05-0311 Fees and Expenses of Witnesses			
Nondefense   Mandatory   Appropriation	270	7.3	20
011-05-0340 September 11th Victim Compensation (general Fund)			
Nondefense   Mandatory   Appropriation	326	7.3	24
011-05-5042 Assets Forfeiture Fund			
Nondefense   Mandatory   Appropriation	1,444	7.3	105
<b>Drug Enforcement Administration</b>			
011-12-5131 Diversion Control Fee Account			
Nondefense   Mandatory   Appropriation	368	7.3	27
<b>Federal Prison System</b>			
011-20-8408 Commissary Funds, Federal Prisons (trust Revolving Fund)			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	71	7.3	5
<b>Office of Justice Programs</b>			
011-21-0403 Public Safety Officer Benefits			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	4	7.3	*
011-21-5041 Crime Victims Fund			
Nondefense   Mandatory   Appropriation	11,286	7.3	824
<b>Department of Labor</b>			
<b>Employment and Training Administration</b>			
012-05-0168 Short Time Compensation Programs			
Nondefense   Mandatory   Appropriation	65	7.3	5
012-05-0174 Training and Employment Services			
Nondefense   Mandatory   Appropriation	125	7.3	9
012-05-0179 State Unemployment Insurance and Employment Service Operations			
Nondefense   Mandatory   Appropriation	13	7.3	1
012-05-0326 Federal Unemployment Benefits and Allowances			
Nondefense   Mandatory   Appropriation	711	7.3	52
012-05-8042 Unemployment Trust Fund			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	84	7.3	6
Nondefense   Mandatory   Appropriation	371	7.3	27
<i>Account Total</i>			33
<b>Pension Benefit Guaranty Corporation</b>			
012-12-4204 Pension Benefit Guaranty Corporation Fund			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	123	7.3	9
<b>Office of Workers' Compensation Programs</b>			
012-15-0169 Special Benefits for Disabled Coal Miners			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	5	7.3	*
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund			
Defense       Mandatory   Appropriation	131	9.5	12
Defense       Mandatory   Unobligated balance in 050	1	9.5	*
<i>Account Total</i>			12
012-15-8144 Black Lung Disability Trust Fund			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	60	7.3	4
<b>Wage and Hour Division</b>			
012-16-5393 H-1 B and L Fraud Prevention and Detection			
Nondefense   Mandatory   Appropriation	43	7.3	3

\* denotes less than \$500,000

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of State</b>			
<b>Administration of Foreign Affairs</b>			
014-05-0113 Diplomatic and Consular Programs			
Nondefense      Mandatory      Appropriation	41	7.3	3
<b>Department of Transportation</b>			
<b>Office of the Secretary</b>			
021-04-5423 Essential Air Service and Rural Airport Improvement Fund			
Nondefense      Mandatory      Appropriation	106	7.3	8
<b>Federal Highway Administration</b>			
021-15-8083 Federal-aid Highways			
Nondefense      Mandatory      Contract authority	739	7.3	54
<b>Pipeline and Hazardous Materials Safety Administration</b>			
021-50-5282 Emergency Preparedness Grants			
Nondefense      Mandatory      Appropriation	28	7.3	2

**Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015**

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Department of the Treasury</b>			
<b>Departmental Offices</b>			
015-05-0123 Terrorism Insurance Program			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	3	7.3	*
015-05-0126 GSE Mortgage-Backed Securities Purchase Program Account			
Nondefense   Mandatory   Appropriation	9	7.3	1
015-05-0140 Grants for Specified Energy Property in Lieu of Tax Credits, Recovery Act			
Nondefense   Mandatory   Appropriation	1,695	7.3	124
015-05-0141 Small Business Lending Fund Program Account			
Nondefense   Mandatory   Appropriation	17	7.3	1
015-05-1881 Community Development Financial Institutions Fund Program Account			
Nondefense   Mandatory   Appropriation	1	7.3	*
015-05-5081 Presidential Election Campaign Fund			
Nondefense   Mandatory   Appropriation	32	7.3	2
015-05-5590 Financial Research Fund			
Nondefense   Mandatory   Appropriation	115	7.3	8
015-05-5697 Treasury Forfeiture Fund			
Nondefense   Mandatory   Appropriation	1,279	7.3	93
<b>Fiscal Service</b>			
015-12-0520 Salaries and Expenses			
Nondefense   Mandatory   Administrative expenses in otherwise exempt resources	12	7.3	1
015-12-1710 Payment of Government Losses in Shipment			
Nondefense   Mandatory   Appropriation	1	7.3	*
015-12-5688 Continued Dumping and Subsidy Offset			
Nondefense   Mandatory   Appropriation	88	7.3	6
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense   Mandatory   Appropriation	2	7.3	*
015-12-8625 Gulf Coast Restoration Trust Fund			
Nondefense   Mandatory   Appropriation	323	7.3	24
<b>Internal Revenue Service</b>			
015-45-0935 Build America Bond Payments, Recovery Act			
Nondefense   Mandatory   Appropriation	4,120	7.3	301
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds			
Nondefense   Mandatory   Appropriation	53	7.3	4
015-45-0946 Payment to Issuer of Qualified School Construction Bonds			
Nondefense   Mandatory   Appropriation	741	7.3	54
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds			
Nondefense   Mandatory   Appropriation	29	7.3	2
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds			
Nondefense   Mandatory   Appropriation	32	7.3	2
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax			
Nondefense   Mandatory   Appropriation	113	7.3	8
015-45-5432 IRS Miscellaneous Retained Fees			
Nondefense   Mandatory   Appropriation	36	7.3	3
015-45-5433 Informant Payments			
Nondefense   Mandatory   Appropriation	75	7.3	5

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## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Corps of Engineers--Civil Works</b>			
202-00-4902 Revolving Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	36	7.3	3
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense      Mandatory      Appropriation	4	7.3	*
202-00-8333 Coastal Wetlands Restoration Trust Fund			
Nondefense      Mandatory      Appropriation	78	7.3	6
202-00-8862 Rivers and Harbors Contributed Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	93	7.3	7
202-00-9921 Permanent Appropriations			
Nondefense      Mandatory      Appropriation	20	7.3	1
<b>Other Defense Civil Programs</b>			
<b>Forest and Wildlife Conservation, Military Reservations</b>			
200-30-5095 Wildlife Conservation			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	3	7.3	*
<b>Environmental Protection Agency</b>			
020-00-4310 Reregistration and Expedited Processing Revolving Fund			
Nondefense      Mandatory      Spending authority	28	7.3	2
020-00-8145 Hazardous Substance Superfund			
Nondefense      Mandatory      Appropriation	32	7.3	2
<b>Executive Office of the President</b>			
<b>Unanticipated Needs</b>			
100-95-5512 Spectrum Relocation Fund			
Nondefense      Mandatory      Appropriation	100	7.3	7
<b>General Services Administration</b>			
<b>Real Property Activities</b>			
023-05-5254 Disposal of Surplus Real and Related Personal Property			
Nondefense      Mandatory      Appropriation	9	7.3	1
<b>Supply and Technology Activities</b>			
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration			
Nondefense      Mandatory      Appropriation	13	7.3	1
<b>International Assistance Programs</b>			
<b>Military Sales Program</b>			
184-70-8242 Foreign Military Sales Trust Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	150	7.3	11
<b>National Aeronautics and Space Administration</b>			
026-00-8978 Science, Space, and Technology Education Trust Fund			
Nondefense      Mandatory      Appropriation	1	7.3	*

## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>National Science Foundation</b>			
422-00-0106 Education and Human Resources			
Nondefense      Mandatory      Appropriation	100	7.3	7
422-00-8960 Donations			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	18	7.3	1
<b>Office of Personnel Management</b>			
027-00-0800 Flexible Benefits Plan Reserve			
Nondefense      Mandatory      Spending authority	31	7.3	2
027-00-8135 Civil Service Retirement and Disability Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	52	7.3	4
027-00-8424 Employees Life Insurance Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	2	7.3	*
027-00-9981 Employees and Retired Employees Health Benefits Funds			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	17	7.3	1
<b>Affordable Housing Program</b>			
530-00-5528 Affordable Housing Program			
Nondefense      Mandatory      Appropriation	287	7.3	21
<b>Appalachian Regional Commission</b>			
309-00-9971 Miscellaneous Trust Funds			
Nondefense      Mandatory      Appropriation	8	7.3	1
<b>Bureau of Consumer Financial Protection</b>			
581-00-5577 Bureau of Consumer Financial Protection Fund			
Nondefense      Mandatory      Appropriation	583	7.3	43
<b>Commodity Futures Trading Commission</b>			
339-00-4334 Customer Protection Fund			
Nondefense      Mandatory      Spending authority	14	7.3	1
<b>Corporation for Travel Promotion</b>			
580-00-5585 Travel Promotion Fund			
Nondefense      Mandatory      Appropriation	100	7.3	7
<b>District of Columbia</b>			
<b>District of Columbia Courts</b>			
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	1	7.3	*
<b>District of Columbia General and Special Payments</b>			
349-30-5511 District of Columbia Federal Pension Fund			
Nondefense      Mandatory      Administrative expenses in otherwise exempt resources	17	7.3	1

\* denotes less than \$500,000





## Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2015

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
<b>Railroad Retirement Board</b>			
446-00-8051 Railroad Unemployment Insurance Trust Fund			
Nondefense Mandatory Appropriation	100	7.3	7
Nondefense Mandatory Spending authority	22	7.3	2
<i>Account Total</i>	122		9
<b>Securities and Exchange Commission</b>			
449-00-5566 Securities and Exchange Commission Reserve Fund			
Nondefense Mandatory Appropriation	75	7.3	5
<b>Public Company Accounting Oversight Board</b>			
526-00-5376 Public Company Accounting Oversight Board			
Nondefense Mandatory Appropriation	239	7.3	17
<b>Standard Setting Body</b>			
527-00-5377 Payment to Standard Setting Body			
Nondefense Mandatory Appropriation	25	7.3	2
<b>Securities Investor Protection Corporation</b>			
576-00-5600 Securities Investor Protection Corporation			
Nondefense Mandatory Appropriation	307	7.3	22
<b>Tennessee Valley Authority</b>			
455-00-4110 Tennessee Valley Authority Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	410	7.3	30
<b>Vietnam Education Foundation</b>			
519-00-5365 Vietnam Debt Repayment Fund			
Nondefense Mandatory Appropriation	5	7.3	*

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.