
OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2021



February 10, 2020

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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

February 10, 2020

The President
The White House
Washington, DC 20500

Dear Mr. President:

Enclosed please find the *OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2021*. 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 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 Bipartisan Budget Act of 2019 set new discretionary spending limits ("caps") for 2021 and eliminated the requirement to implement reductions to those caps.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Vought". The signature is stylized and fluid.

Russell T. Vought
Acting Director

Enclosure

Identical Letter Sent to The Honorable Michael R. Pence and The Honorable Nancy Pelosi

OMB REPORT TO THE CONGRESS ON THE JOINT COMMITTEE REDUCTIONS FOR FISCAL YEAR 2021

The Balanced Budget and Emergency Deficit Control Act (BBEDCA) requires the Office of Management and Budget (OMB) to calculate reductions of fiscal year (FY) 2021 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 2019 (BBA of 2019), no reductions to the FY 2021 discretionary spending limits are required. However, reductions to non-exempt direct spending of almost \$22 billion continue to be required in FY 2021.

OMB calculates that the Joint Committee reductions require sequestration reductions to non-exempt direct spending of 2.0 percent to Medicare, 5.7 percent to other non-exempt nondefense mandatory programs, and 8.3 percent to non-exempt defense mandatory programs. Under current law, the sequestration percentages calculated for defense and non-defense for FY 2021 will be applied in each of the fiscal years from 2022 to 2029.¹

Calculation of Annual Reduction by Function Group

Under section 251A of BBEDCA (as amended by the BBA of 2019), 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 2021 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 2021.² 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. As described below, the application of this requirement to FY 2021 spending was revised by the BBA.

Base for Allocating Reductions and Method of Reduction

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

Discretionary Reductions. Under section 251A of BBEDCA as originally enacted, the discretionary reductions in 2014-2021 are taken by lowering the discretionary spending limits. The BBA of 2019 set new discretionary

¹ The mandatory sequestration provisions were extended beyond 2021 by the Bipartisan Budget Act (BBA) of 2013 (Public Law 113-67), which extended sequestration through 2023; the Military Retired Pay Restoration Act (Public Law 113-82), which extended sequestration through 2024; the BBA of 2015 (Public Law 114-74), which extended mandatory sequestration through 2025; the BBA of 2018 (Public Law 115-123), which extended mandatory sequestration through 2027; and the BBA of 2019 (Public Law 116-37), which extended mandatory sequestration through 2029 and specified, for 2029, that spending for the Medicare program should be reduced by 4.0 percent for the first half of the sequestration period and zero for the second half.

² Reductions have already been ordered to take effect for 2013 through 2020, with some modifications as provided for in the American Taxpayer Relief Act of 2012 (Public Law 112-40), the BBA of 2013, the BBA of 2015, the BBA of 2018 and the BBA of 2019.

Table 1. CALCULATION OF TOTAL ANNUAL REDUCTION BY FUNCTION

(Dollars in billions)

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

caps for 2021 and eliminated the requirement to lower the discretionary spending limits in that year. However, even though no further reduction is required to be made to the discretionary spending limits in 2021 pursuant to 251A(13), 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 of 2019 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 2021 sequestration of direct spending is not altered by the changes to discretionary spending enacted in the BBA.

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 2021.

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 2021 Budget, and include direct spending unobligated balances in the defense function³ and Federal administrative expenses that would otherwise be exempt.⁴

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, 2020, are consistent with the estimates in the FY 2021 Budget.

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

The reductions to direct spending are implemented through sequestration of non-exempt budgetary resources. Pursuant to sections 251A(6), 255, and 256, most direct spending is exempt from sequestration or, in the case of the Medicare program and certain other health programs, is subject to a 2 percent limit on sequestration.

Defense Function Reduction

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

The calculation of the reduction involves the following steps:

Step 1. Pursuant to section 251A(3), the total reduction is allocated proportionately between discretionary appropriations and direct spending. The total base is the sum of the FY 2021 discretionary spending limit for the defense category prior to the enactment of the BBA of 2019 (\$644.000 billion) and OMB's baseline estimates of sequestrable direct spending outlays (\$11.077 billion) in the defense function in FY 2021 and

³ Defense function unobligated balances are not exempt from sequestration pursuant to section 255(e) of BBEDCA.

⁴ 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, limcial rule that is otherwise applicable."

FY 2022 from direct spending sequestrable resources in FY 2021. Sequestrable direct spending outlays account for less than 2 percent of the total base in the defense function.

Step 2. Total defense function spending must be reduced by \$54.667 billion. As required by section 251A(3) (A), allocating the reduction based on the ratio of the discretionary spending limit to the total base (the sum of the defense discretionary spending limit and sequestrable direct spending) allocates \$53.743 billion to discretionary appropriations. Under section 251A(3)(B), the remaining \$0.924 billion is the reduction required for budget accounts with direct spending.

The implementation of the direct spending reduction 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 (\$0.924 billion) by the sequestrable budgetary resources (\$11.077 billion) for budget accounts with direct spending, which yields a 8.3 percent sequestration for budget accounts with non-exempt direct spending.

Table 2. DEFENSE FUNCTION REDUCTION

(Dollars in billions)

	Discretionary	Direct Spending	Total
Calculation of Reduction:			
Step 1. Base for allocating reduction	644.000	11.077	655.077
Percentage allocation of reductions	98.31%	1.69%	
Step 2. Allocation of total reduction	53.743	0.924	54.667
Implementation of Reduction*:			
Step 3. Sequestration percentages calculation:			
Reduction amount		0.924	
Sequestrable base		11.077	
Sequestration percentage		8.3%	

* Pursuant to section 251A(13) of BBEDCA, no reduction to the FY 2021 discretionary spending limit is required.

Nondefense Function Reduction

Steps 1 and 2 on Table 3 show the calculation of the reduction required for direct spending in FY 2021 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. Step 3 on Table 3 reflects the implementation of the reduction calculated in steps 1 and 2 through 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 2021 and FY 2022 outlays of \$808.765 billion from FY 2021 budgetary resources, so a two percentage point reduction would reduce outlays by \$16.175 billion, leaving a reduction of \$38.492 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 \$38.492 billion is allocated proportionately between discretionary appropriations and other direct spending in the nondefense function. The base (\$670.358 billion) is the sum of the FY 2021 discretionary spending limit for the nondefense category prior to the enactment of the BBA of 2019 (\$590.000 billion) and the remaining sequestrable direct spending base (\$80.358 billion). The latter amount equals OMB’s 2021 Budget baseline estimates of total sequestrable direct spending outlays in the nondefense function in FY 2021 and FY 2022 from direct spending sequestrable resources in FY 2021 (\$889.123 billion) minus the portion of Medicare subject to the two percent limit (\$808.765 billion). Discretionary appropriations account for 88.01 percent of the remaining base in the nondefense function, and direct spending accounts for 11.99 percent.

As required by section 251A(4), applying these percentage allocations to the remaining required reduction for programs in the nondefense function yields the allocation for discretionary appropriations (\$33.877 billion) and the reductions for the remaining direct spending (\$4.615 billion).⁵

⁵ 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 2021 budgetary resources and is therefore not shown in this calculation.

Table 3. NONDEFENSE FUNCTION REDUCTION
(Dollars in billions)

	Discretionary	Direct Spending	Total
Calculation of Reduction:			
Step 1. Total reduction, excluding savings from Medicare 2% limit:			
Medicare base subject to 2% limit.....		808.765	
Total nondefense function reduction.....			54.667
Reduce Medicare by 2%			<u>-16.175</u>
Non-Medicare reduction amounts.....			38.492
Step 2. Allocate non-Medicare reduction:			
Total base for allocating reduction.....	590.000	889.123	1,479.123
Exclude Medicare (portion subject to 2% limit).....		<u>-808.765</u>	<u>-808.765</u>
Non-Medicare base.....	590.000	80.358	670.358
Percentage allocation of non-Medicare base.....	88.01%	11.99%	
Non-Medicare reduction amounts.....	33.877	4.615	38.492
Percentage allocation of non-Medicare reduction	88.01%	11.99%	
Implementation of Reduction:			
Step 3. Sequestration percentages calculation:			
Remaining reduction amounts		4.615	
Savings from uniform percentage reduction:			
From 5.7% increase in student loan fee		0.051	
From remaining sequestrable budget accounts.....		4.564	
Sequestrable base for uniform percentage reduction.....		80.358	
Sequestration percentage		5.70%	
Summary of Reductions:			
2% sequestration of Medicare.....		16.175	
Student loan fee increase.....		0.051	
Uniform percentage reduction.....		<u>4.564</u>	
Total reduction		20.790	

* Pursuant to section 251A(11) of BBEDCA, no reduction to the FY 2021 discretionary spending limit is required.

The implementation of the reduction involves the following step:

Step 3. The remaining reduction (\$4.615 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 \$0.009 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 (\$80.358 billion) and to student loan fees yields a 5.7 percent reduction. This percentage reduction yields outlay savings of \$0.051 billion in the direct student loan program and \$4.564 billion from the remaining budget accounts with non-exempt direct spending

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 2021; 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:

8.3 percent – Defense mandatory
5.7 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 2021

(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	5.7	*
House of Representatives			
001-10-0488 Congressional Use of Foreign Currency, House of Representatives			
Nondefense Mandatory Appropriation	19	5.7	1
Architect of the Capitol			
001-15-4518 Judiciary Office Building Development and Operations Fund			
Nondefense Mandatory Borrowing authority	17	5.7	1
United States Tax Court			
001-40-5633 U. S. Tax Court Fees			
Nondefense Mandatory Appropriation	1	5.7	*
Judicial Branch			
Courts of Appeals, District Courts, and Other Judicial Services			
002-25-0920 Salaries and Expenses			
Nondefense Mandatory Appropriation	87	5.7	5
002-25-5100 Judiciary Filing Fees			
Nondefense Mandatory Appropriation	225	5.7	13
002-25-5101 Registry Administration			
Nondefense Mandatory Appropriation	1	5.7	*
Department of Agriculture			
Office of the Secretary			
005-03-9913 Office of the Secretary			
Nondefense Mandatory Appropriation	15	5.7	1
Executive Operations			
005-04-9914 Executive Operations			
Nondefense Mandatory Appropriation	1	5.7	*
Agricultural Research Service			
005-18-8214 Miscellaneous Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	5.7	*
National Institute of Food and Agriculture			
005-20-0520 National Institute of Food and Agriculture			
Nondefense Mandatory Appropriation	181	5.7	10
005-20-8559 Emergency Citrus Disease Research and Development Trust Fund			
Nondefense Mandatory Appropriation	25	5.7	1
Animal and Plant Health Inspection Service			
005-32-1600 Salaries and Expenses			
Nondefense Mandatory Appropriation	920	5.7	52
005-32-9971 Miscellaneous Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
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	5.7	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Agricultural Marketing Service			
005-45-2500 Marketing Services			
Nondefense Mandatory Appropriation	36	5.7	2
005-45-2501 Payments to States and Possessions			
Nondefense Mandatory Appropriation	85	5.7	5
005-45-4050 Fee Funded Inspection, Weighing, and Examination Services			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
Nondefense Mandatory Spending authority	55	5.7	3
<i>Account Total</i>	56		3
005-45-5070 Perishable Agricultural Commodities Act Fund			
Nondefense Mandatory Appropriation	12	5.7	1
005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32)			
Nondefense Mandatory Appropriation	1,248	5.7	71
005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	5.7	*
Nondefense Mandatory Appropriation	2	5.7	*
<i>Account Total</i>	6		*
005-45-8412 Milk Market Orders Assessment Fund			
Nondefense Mandatory Spending authority	65	5.7	4
Risk Management Agency			
005-47-4085 Federal Crop Insurance Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	54	5.7	3
Farm Service Agency			
005-49-1140 Agricultural Credit Insurance Fund Program Account			
Nondefense Mandatory Appropriation	1	5.7	*
005-49-1336 Commodity Credit Corporation Export Loans Program Account			
Nondefense Mandatory Appropriation	2	5.7	*
005-49-4336 Commodity Credit Corporation Fund			
Nondefense Mandatory Borrowing authority	23,220	5.7	1,324
005-49-5635 Pima Agriculture Cotton Trust Fund			
Nondefense Mandatory Appropriation	16	5.7	1
005-49-5636 Agriculture Wool Apparel Manufacturers Trust Fund			
Nondefense Mandatory Appropriation	30	5.7	2
Natural Resources Conservation Service			
005-53-1004 Farm Security and Rural Investment Programs			
Nondefense Mandatory Appropriation	3,400	5.7	194
005-53-1072 Watershed and Flood Prevention Operations			
Nondefense Mandatory Appropriation	50	5.7	3
005-53-4368 Damage Assessment and Restoration Revolving Fund			
Nondefense Mandatory Appropriation	1	5.7	*

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Rural Business-Cooperative Service			
005-65-1900 Rural Cooperative Development Grants			
Nondefense Mandatory Appropriation	19	5.7	1
005-65-1908 Rural Energy for America Program			
Nondefense Mandatory Appropriation	50	5.7	3
005-65-2073 Energy Assistance Payments			
Nondefense Mandatory Appropriation	7	5.7	*
005-65-3105 Rural Economic Development Grants			
Nondefense Mandatory Spending authority	17	5.7	1
Foreign Agricultural Service			
005-68-2900 Salaries and Expenses			
Nondefense Mandatory Appropriation	1	5.7	*
Food and Nutrition Service			
005-84-3505 Supplemental Nutrition Assistance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	181	5.7	10
005-84-3507 Commodity Assistance Program			
Nondefense Mandatory Appropriation	25	5.7	1
005-84-3510 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Nondefense Mandatory Appropriation	1	5.7	*
005-84-3539 Child Nutrition Programs			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	54	5.7	3
Nondefense Mandatory Appropriation	7	5.7	*
<i>Account Total</i>			3
Forest Service			
005-96-5540 Stewardship Contracting Product Sales			
Nondefense Mandatory Appropriation	29	5.7	2
005-96-9921 Forest Service Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	5.7	*
Nondefense Mandatory Appropriation	486	5.7	28
<i>Account Total</i>			28
005-96-9923 Land Acquisition			
Nondefense Mandatory Appropriation	3	5.7	*
005-96-9974 Forest Service Trust Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	21	5.7	1
Nondefense Mandatory Appropriation	145	5.7	8
<i>Account Total</i>			9
Department of Commerce			
Departmental Management			
006-05-5603 Concrete Masonry Products Board			
Nondefense Mandatory Appropriation	5	5.7	*
Bureau of the Census			
006-07-0401 Current Surveys and Programs			
Nondefense Mandatory Appropriation	20	5.7	1

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	5.7	*
Nondefense Mandatory Spending authority	10	5.7	1
<i>Account Total</i>	<hr/> 16		1
006-48-5139 Promote and Develop Fishery Products and Research Pertaining to American Fisheries			
Nondefense Mandatory Appropriation	185	5.7	11
006-48-5284 Limited Access System Administration Fund			
Nondefense Mandatory Appropriation	15	5.7	1
006-48-5362 Environmental Improvement and Restoration Fund			
Nondefense Mandatory Appropriation	5	5.7	*
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund			
Nondefense Mandatory Appropriation	4	5.7	*
006-48-5598 North Pacific Fishery Observer Fund			
Nondefense Mandatory Appropriation	4	5.7	*
National Telecommunications and Information Administration			
006-60-4421 First Responder Network Authority			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	9	5.7	1
Department of Defense--Military Programs			
Military Personnel			
007-05-0041 Concurrent Receipt Accrual Payments to the Military Retirement Fund			
Defense Mandatory Appropriation	10,605	8.3	880
Operation and Maintenance			
007-10-9922 Miscellaneous Special Funds			
Defense Mandatory Appropriation	1	8.3	*
Defense Mandatory Unobligated balance in 050	14	8.3	1
<i>Account Total</i>	<hr/> 15		1
Revolving and Management Funds			
007-40-4555 National Defense Stockpile Transaction Fund			
Defense Mandatory Spending authority	54	8.3	4
Defense Mandatory Unobligated balance in 050	172	8.3	14
<i>Account Total</i>	<hr/> 226		18
Trust Funds			
007-55-8164 Surcharge Collections, Sales of Commissary Stores, Defense			
Defense Mandatory Administrative expenses in otherwise exempt resources	225	8.3	19
007-55-9971 Other DOD Trust Funds			
Defense Mandatory Appropriation	5	8.3	*
Defense Mandatory Unobligated balance in 050	2	8.3	*
<i>Account Total</i>	<hr/> 7		*
Department of Education			
Office of Special Education and Rehabilitative Services			
018-20-0301 Rehabilitation Services			
Nondefense Mandatory Appropriation	3,668	5.7	209

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	5.7	15
Office of Federal Student Aid			
018-45-0200 Student Financial Assistance			
Nondefense Mandatory Appropriation	*	5.7	*
018-45-0206 TEACH Grant Program Account			
Nondefense Mandatory Appropriation	28	5.7	2
018-45-5557 Student Financial Assistance Debt Collection			
Nondefense Mandatory Appropriation	16	5.7	1
Department of Energy			
Energy Programs			
019-20-5105 Payments to States under Federal Power Act			
Nondefense Mandatory Appropriation	5	5.7	*
Power Marketing Administration			
019-50-4045 Bonneville Power Administration Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	131	5.7	7
019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	5.7	*
Nondefense Mandatory Borrowing authority	960	5.7	55
<i>Account Total</i>	<hr/> 965		55
Department of Health and Human Services			
Food and Drug Administration			
009-10-4309 Revolving Fund for Certification and Other Services			
Nondefense Mandatory Spending authority	10	5.7	1
Health Resources and Services Administration			
009-15-0321 Maternal, Infant, and Early Childhood Home Visiting Programs			
Nondefense Mandatory Appropriation	400	5.7	23
009-15-0350 Health Resources and Services			
Nondefense Mandatory Appropriation	6	5.7	*
Nondefense Mandatory Spending authority	20	5.7	1
<i>Account Total</i>	<hr/> 26		1
Centers for Disease Control and Prevention			
009-20-0943 CDC-wide Activities and Program Support			
Defense Mandatory Appropriation	55	8.3	5
Defense Mandatory Unobligated balance in 050	5	8.3	*
Nondefense Mandatory Spending authority	3	5.7	*
<i>Account Total</i>	<hr/> 63		5

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Centers for Medicare and Medicaid Services			
009-38-0126 Cost-sharing Reductions			
Nondefense Mandatory Appropriation	7,931	5.7	452
009-38-0511 Program Management			
Nondefense Mandatory Appropriation	3	5.7	*
Nondefense Mandatory Spending authority	2,263	5.7	129
<i>Account Total</i>	<hr/> 2,266		129
009-38-0516 State Grants and Demonstrations			
Nondefense Mandatory Appropriation	91	5.7	5
009-38-5733 Risk Adjustment Program Payments			
Nondefense Mandatory Appropriation	5,627	5.7	321
009-38-8004 Federal Supplementary Medical Insurance Trust Fund			
Nondefense Mandatory Appropriation	424,267	2.0	8,485
Nondefense Mandatory Appropriation	163	5.7	9
<i>Account Total</i>	<hr/> 424,430		8,494
009-38-8005 Federal Hospital Insurance Trust Fund			
Nondefense Mandatory Appropriation	374	5.7	21
Nondefense Mandatory Appropriation	371,929	2.0	7,439
<i>Account Total</i>	<hr/> 372,303		7,460
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund			
Nondefense Mandatory Appropriation	11,877	2.0	238
Nondefense Mandatory Appropriation	2	5.7	*
<i>Account Total</i>	<hr/> 11,879		238
009-38-8393 Health Care Fraud and Abuse Control Account			
Nondefense Mandatory Appropriation	877	2.0	18
Nondefense Mandatory Appropriation	549	5.7	31
<i>Account Total</i>	<hr/> 1,426		49
Administration for Children and Families			
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs			
Nondefense Mandatory Appropriation	1	5.7	*
009-70-1512 Promoting Safe and Stable Families			
Nondefense Mandatory Appropriation	345	5.7	20
009-70-1534 Social Services Block Grant			
Nondefense Mandatory Appropriation	1,700	5.7	97
009-70-1545 Payments for Foster Care and Permanency			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	27	5.7	2
009-70-1552 Temporary Assistance for Needy Families			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	21	5.7	1
009-70-1553 Children's Research and Technical Assistance			
Nondefense Mandatory Appropriation	37	5.7	2
Nondefense Mandatory Spending authority	19	5.7	1
<i>Account Total</i>	<hr/> 56		3

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	950	5.7	54
009-90-0135 Office for Civil Rights			
Nondefense Mandatory Spending authority	10	5.7	1
Office of the Inspector General			
009-92-0128 Office of Inspector General			
Nondefense Mandatory Spending authority	12	5.7	1
Department of Homeland Security			
Citizenship and Immigration Services			
024-30-5088 Immigration Examinations Fee			
Nondefense Mandatory Appropriation	3,888	5.7	222
Nondefense Mandatory Spending authority	9	5.7	1
<i>Account Total</i>			223
024-30-5106 H-1B Nonimmigrant Petitioner Account			
Nondefense Mandatory Appropriation	19	5.7	1
024-30-5389 H-1B and L Fraud Prevention and Detection Account			
Nondefense Mandatory Appropriation	52	5.7	3
Transportation Security Administration			
024-45-0410 Procurement, Construction, and Improvements			
Nondefense Mandatory Appropriation	250	5.7	14
024-45-0550 Operations and Support			
Nondefense Mandatory Spending authority	6	5.7	*
U.S. Immigration and Customs Enforcement			
024-55-0540 Operations and Support			
Nondefense Mandatory Appropriation	377	5.7	21
U.S. Customs and Border Protection			
024-58-0530 Operations and Support			
Nondefense Mandatory Appropriation	1,535	5.7	87
024-58-5569 APEC Business Travel Card			
Nondefense Mandatory Appropriation	2	5.7	*
024-58-5595 Electronic System for Travel Authorization			
Nondefense Mandatory Appropriation	63	5.7	4
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico			
Nondefense Mandatory Appropriation	152	5.7	9
024-58-5702 9-11 Response and Biometric Exit Account			
Nondefense Mandatory Appropriation	60	5.7	3
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods			
Nondefense Mandatory Appropriation	4	5.7	*
United States Coast Guard			
024-60-8149 Boat Safety			
Nondefense Mandatory Appropriation	118	5.7	7
024-60-8349 Maritime Oil Spill Programs			
Nondefense Mandatory Appropriation	101	5.7	6

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Federal Emergency Management Agency			
024-70-4236 National Flood Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1,558	5.7	89
Department of Housing and Urban Development			
Community Planning and Development			
025-06-8560 Housing Trust Fund			
Nondefense Mandatory Appropriation	245	5.7	14
Housing Programs			
025-09-4041 Rental Housing Assistance Fund			
Nondefense Mandatory Spending authority	2	5.7	*
Department of the Interior			
Bureau of Land Management			
010-04-4053 Helium Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	4	5.7	*
010-04-5132 Range Improvements			
Nondefense Mandatory Appropriation	10	5.7	1
010-04-9921 Miscellaneous Permanent Payment Accounts			
Nondefense Mandatory Appropriation	27	5.7	2
010-04-9926 Permanent Operating Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	5.7	*
Nondefense Mandatory Appropriation	100	5.7	6
<i>Account Total</i>			6
Office of Surface Mining Reclamation and Enforcement			
010-08-1803 Payments to States in Lieu of Coal Fee Receipts			
Nondefense Mandatory Appropriation	45	5.7	3
010-08-5015 Abandoned Mine Reclamation Fund			
Nondefense Mandatory Appropriation	137	5.7	8
Bureau of Reclamation			
010-10-0680 Water and Related Resources			
Nondefense Mandatory Appropriation	1	5.7	*
010-10-4079 Lower Colorado River Basin Development Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	5.7	*
Nondefense Mandatory Spending authority	5	5.7	*
<i>Account Total</i>			10
010-10-4081 Upper Colorado River Basin Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	5.7	*
010-10-5537 San Joaquin Restoration Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	5.7	*
010-10-5656 Colorado River Dam Fund, Boulder Canyon Project			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	5.7	*
Central Utah Project			
010-11-5174 Utah Reclamation Mitigation and Conservation Account			
Nondefense Mandatory Appropriation	11	5.7	1

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
United States Fish and Wildlife Service			
010-18-5029 Federal Aid in Wildlife Restoration			
Nondefense Mandatory Appropriation	772	5.7	44
010-18-5091 National Wildlife Refuge Fund			
Nondefense Mandatory Appropriation	8	5.7	*
010-18-5137 Migratory Bird Conservation Account			
Nondefense Mandatory Appropriation	75	5.7	4
010-18-5252 Recreation Enhancement Fee Program, FWS			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
010-18-8151 Sport Fish Restoration			
Nondefense Mandatory Appropriation	453	5.7	26
National Park Service			
010-24-4488 Visitor Experience Improvements Fund			
Nondefense Mandatory Appropriation	9	5.7	1
010-24-5035 Land Acquisition and State Assistance			
Nondefense Mandatory Appropriation	117	5.7	7
010-24-9924 Other Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	8	5.7	*
010-24-9928 Recreation Fee Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	38	5.7	2
Bureau of Indian Affairs			
010-76-5051 Operation and Maintenance of Quarters			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	5.7	*
010-76-9925 Miscellaneous Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	30	5.7	2
Departmental Offices			
010-84-5003 Mineral Leasing and Associated Payments			
Nondefense Mandatory Appropriation	1,707	5.7	97
010-84-5045 National Petroleum Reserve, Alaska			
Nondefense Mandatory Appropriation	17	5.7	1
010-84-5243 National Forests Fund, Payment to States			
Nondefense Mandatory Appropriation	13	5.7	1
010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes			
Nondefense Mandatory Appropriation	32	5.7	2
010-84-5488 Payment to Alaska, Arctic National Wildlife Refuge			
Nondefense Mandatory Appropriation	221	5.7	13
010-84-5535 States Share from Certain Gulf of Mexico Leases			
Nondefense Mandatory Appropriation	352	5.7	20
010-84-5574 Geothermal Lease Revenues, Payment to Counties			
Nondefense Mandatory Appropriation	4	5.7	*
National Indian Gaming Commission			
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees			
Nondefense Mandatory Appropriation	24	5.7	1
Department-Wide Programs			
010-95-1618 Natural Resource Damage Assessment Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	6	5.7	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Department of Justice			
Legal Activities and U.S. Marshals			
011-05-0139 Victims Compensation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	45	5.7	3
011-05-0311 Fees and Expenses of Witnesses			
Nondefense Mandatory Appropriation	270	5.7	15
011-05-0327 Independent Counsel			
Nondefense Mandatory Appropriation	1	5.7	*
011-05-5042 Assets Forfeiture Fund			
Nondefense Mandatory Appropriation	1,054	5.7	60
011-05-5608 United States Victims of State Sponsored Terrorism Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	10	5.7	1
Drug Enforcement Administration			
011-12-5131 Diversion Control Fee Account			
Nondefense Mandatory Appropriation	460	5.7	26
Federal Prison System			
011-20-4500 Federal Prison Industries, Incorporated			
Nondefense Mandatory Spending authority	8	5.7	*
011-20-8408 Commissary Funds, Federal Prisons (Trust Revolving Fund)			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	71	5.7	4
Office of Justice Programs			
011-21-0403 Public Safety Officer Benefits			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	14	5.7	1
011-21-5041 Crime Victims Fund			
Nondefense Mandatory Appropriation	6,237	5.7	356
011-21-5606 Domestic Trafficking Victims' Fund			
Nondefense Mandatory Appropriation	1	5.7	*
Department of Labor			
Employment and Training Administration			
012-05-0174 Training and Employment Services			
Nondefense Mandatory Appropriation	194	5.7	11
012-05-0179 State Unemployment Insurance and Employment Service Operations			
Nondefense Mandatory Appropriation	18	5.7	1
012-05-0326 Federal Unemployment Benefits and Allowances			
Nondefense Mandatory Appropriation	634	5.7	36
012-05-1800 Federal Additional Unemployment Compensation Program, Recovery			
Nondefense Mandatory Appropriation	1	5.7	*
012-05-8042 Unemployment Trust Fund			
Nondefense Mandatory Appropriation	94	5.7	5
Pension Benefit Guaranty Corporation			
012-12-4204 Pension Benefit Guaranty Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	136	5.7	8

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	5.7	*
012-15-1524 Administrative Expenses, Energy Employees Occupational Illness Compensation Fund			
Defense Mandatory Appropriation	142	8.3	12
Defense Mandatory Unobligated balance in 050	1	8.3	*
<i>Account Total</i>	<hr/> 143		<hr/> 12
012-15-8144 Black Lung Disability Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	74	5.7	4
Wage and Hour Division			
012-16-5393 H-1 B and L Fraud Prevention and Detection			
Nondefense Mandatory Appropriation	53	5.7	3
Department of State			
Administration of Foreign Affairs			
014-05-5515 H&L Fraud Prevention and Detection Fee			
Nondefense Mandatory Appropriation	51	5.7	3
Department of Transportation			
Office of the Secretary			
021-04-5423 Essential Air Service and Rural Airport Improvement Fund			
Nondefense Mandatory Appropriation	153	5.7	9
Federal Aviation Administration			
021-12-4120 Aviation Insurance Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
Federal Highway Administration			
021-15-8083 Federal-aid Highways			
Nondefense Mandatory Contract authority	739	5.7	42
Pipeline and Hazardous Materials Safety Administration			
021-50-5282 Emergency Preparedness Grants			
Nondefense Mandatory Appropriation	28	5.7	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	5.7	*
015-05-0126 GSE Mortgage-backed Securities Purchase Program Account			
Nondefense Mandatory Appropriation	1	5.7	*
015-05-0141 Small Business Lending Fund Program Account			
Nondefense Mandatory Appropriation	3	5.7	*
015-05-1881 Community Development Financial Institutions Fund Program Account			
Nondefense Mandatory Appropriation	1	5.7	*
015-05-5081 Presidential Election Campaign Fund			
Nondefense Mandatory Appropriation	23	5.7	1
015-05-5590 Financial Research Fund			
Nondefense Mandatory Appropriation	76	5.7	4
015-05-5697 Treasury Forfeiture Fund			
Nondefense Mandatory Appropriation	597	5.7	34
015-05-8524 Capital Magnet Fund, Community Development Financial Institutions			
Nondefense Mandatory Appropriation	132	5.7	8
Fiscal Service			
015-12-0520 Salaries and Expenses			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	31	5.7	2
015-12-1710 Payment of Government Losses in Shipment			
Nondefense Mandatory Appropriation	2	5.7	*
015-12-5688 Continued Dumping and Subsidy Offset			
Nondefense Mandatory Appropriation	14	5.7	1
015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	1	5.7	*
015-12-8625 Gulf Coast Restoration Trust Fund			
Nondefense Mandatory Appropriation	331	5.7	19

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Internal Revenue Service			
015-45-0935 Build America Bond Payments, Recovery Act			
Nondefense Mandatory Appropriation	3,566	5.7	203
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds			
Nondefense Mandatory Appropriation	46	5.7	3
015-45-0946 Payment to Issuer of Qualified School Construction Bonds			
Nondefense Mandatory Appropriation	691	5.7	39
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds			
Nondefense Mandatory Appropriation	51	5.7	3
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds			
Nondefense Mandatory Appropriation	43	5.7	2
015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax			
Nondefense Mandatory Appropriation	1	5.7	*
015-45-5432 IRS Miscellaneous Retained Fees			
Nondefense Mandatory Appropriation	2	5.7	*
015-45-5433 Informant Payments			
Nondefense Mandatory Appropriation	125	5.7	7
015-45-5510 Private Collection Agent Program			
Nondefense Mandatory Appropriation	162	5.7	9
Corps of Engineers--Civil Works			
202-00-4902 Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	23	5.7	1
202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund			
Nondefense Mandatory Appropriation	3	5.7	*
202-00-8333 Coastal Wetlands Restoration Trust Fund			
Nondefense Mandatory Appropriation	83	5.7	5
202-00-8862 Rivers and Harbors Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	153	5.7	9
202-00-9921 Permanent Appropriations			
Nondefense Mandatory Appropriation	21	5.7	1
Environmental Protection Agency			
020-00-4310 Reregistration and Expedited Processing Revolving Fund			
Nondefense Mandatory Spending authority	32	5.7	2
020-00-4365 Damage Assessment and Restoration Revolving Fund			
Nondefense Mandatory Appropriation	2	5.7	*
020-00-8145 Hazardous Substance Superfund			
Nondefense Mandatory Appropriation	44	5.7	3
Executive Office of the President			
Unanticipated Needs			
100-95-5512 Spectrum Relocation Fund			
Nondefense Mandatory Appropriation	638	5.7	36

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(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	5.7	1
Supply and Technology Activities			
023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration			
Nondefense Mandatory Appropriation	10	5.7	1
International Assistance Programs			
Military Sales Program			
184-70-8242 Foreign Military Sales Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	155	5.7	9
National Aeronautics and Space Administration			
026-00-8978 Science, Space, and Technology Education Trust Fund			
Nondefense Mandatory Appropriation	1	5.7	*
National Science Foundation			
422-00-0106 Education and Human Resources			
Nondefense Mandatory Appropriation	157	5.7	9
Office of Personnel Management			
027-00-0800 Flexible Benefits Plan Reserve			
Nondefense Mandatory Spending authority	21	5.7	1
027-00-8135 Civil Service Retirement and Disability Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	58	5.7	3
027-00-8424 Employees Life Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
027-00-9981 Employees and Retired Employees Health Benefits Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	7	5.7	*
Appalachian Regional Commission			
309-00-0200 Appalachian Regional Commission			
Nondefense Mandatory Spending authority	3	5.7	*
Bureau of Consumer Financial Protection			
581-00-5577 Bureau of Consumer Financial Protection Fund			
Nondefense Mandatory Appropriation	595	5.7	34
Nondefense Mandatory Spending authority	1	5.7	*
<i>Account Total</i>			34
Commodity Futures Trading Commission			
339-00-4334 Customer Protection Fund			
Nondefense Mandatory Spending authority	36	5.7	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
District of Columbia			
District of Columbia Courts			
349-10-5676 District of Columbia Crime Victims Compensation Fund			
Nondefense Mandatory Appropriation	6	5.7	*
349-10-8212 District of Columbia Judicial Retirement and Survivors Annuity Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
District of Columbia General and Special Payments			
349-30-5511 District of Columbia Federal Pension Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	25	5.7	1
Equal Employment Opportunity Commission			
350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	5.7	*
Farm Credit System Insurance Corporation			
355-00-4171 Farm Credit System Insurance Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	5	5.7	*
Federal Deposit Insurance Corporation			
Orderly Liquidation			
357-35-5586 Orderly Liquidation Fund			
Nondefense Mandatory Appropriation	578	5.7	33
Nondefense Mandatory Borrowing authority	3,643	5.7	208
<i>Account Total</i>			
	4,221		241
Federal Financial Institutions Examination Council			
Federal Financial Institutions Examination Council Appraisal Subcommittee			
362-20-5026 Registry Fees			
Nondefense Mandatory Appropriation	3	5.7	*
Morris K. Udall and Stewart L. Udall Foundation			
487-00-0925 Environmental Dispute Resolution Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
National Archives and Records Administration			
393-00-8436 National Archives Trust Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
Railroad Retirement Board			
446-00-8051 Railroad Unemployment Insurance Trust Fund			
Nondefense Mandatory Appropriation	123	5.7	7
Nondefense Mandatory Spending authority	15	5.7	1
<i>Account Total</i>			
	138		8

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Securities and Exchange Commission			
449-00-5566 Securities and Exchange Commission Reserve Fund			
Nondefense Mandatory Appropriation	50	5.7	3
449-00-5567 Investor Protection Fund			
Nondefense Mandatory Appropriation	61	5.7	3
Tennessee Valley Authority			
455-00-4110 Tennessee Valley Authority Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	427	5.7	24
Affordable Housing Program			
530-00-5528 Affordable Housing Program			
Nondefense Mandatory Appropriation	352	5.7	20
Corporation for Travel Promotion			
580-00-5585 Travel Promotion Fund			
Nondefense Mandatory Appropriation	100	5.7	6
Electric Reliability Organization			
531-00-5522 Electric Reliability Organization			
Nondefense Mandatory Appropriation	100	5.7	6
National Association of Registered Agents and Brokers			
543-00-5743 National Association of Registered Agents and Brokers			
Nondefense Mandatory Appropriation	2	5.7	*
National Oilheat Research Alliance			
544-00-5643 National Oilheat Research Alliance			
Nondefense Mandatory Appropriation	7	5.7	*
Public Company Accounting Oversight Board			
526-00-5376 Public Company Accounting Oversight Board			
Nondefense Mandatory Appropriation	267	5.7	15
Securities Investor Protection Corporation			
576-00-5600 Securities Investor Protection Corporation			
Nondefense Mandatory Appropriation	185	5.7	11
Standard Setting Body			
527-00-5377 Payment to Standard Setting Body			
Nondefense Mandatory Appropriation	29	5.7	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2021

(Amounts in millions)

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