
**OMB REPORT TO THE CONGRESS
ON THE BBEDCA 251A SEQUESTRATION
FOR FISCAL YEAR 2026**



May 30, 2025



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

THE DIRECTOR

May 30, 2025

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

Dear Mr. President:

Enclosed please find the *OMB Report to the Congress on the BBEDCA 251A Sequestration for Fiscal Year 2026*. The report has been prepared consistent with the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA). The Office of Management and Budget (OMB) is required to report the reductions required for each non-exempt budget account with direct spending.

Sincerely,

Russell T. Vought
Director

Enclosure

Identical Letter Sent to The Honorable J.D. Vance
and The Honorable Mike Johnson

OMB REPORT TO THE CONGRESS ON THE BBEDCA 251A SEQUESTRATION FOR FISCAL YEAR 2026

The Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA) requires the President to order a sequestration of 2026¹ direct spending resources and the Office of Management and Budget (OMB) to report those reductions to the Congress with the transmittal of the Budget.

BBEDCA requires that, for 2026, the sequestration percentages be the same percentages OMB calculated in the *OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2021*. The sequestration percentages for non-exempt direct spending are: 2.0% for Medicare, 5.7% for other non-exempt nondefense mandatory programs, and 8.3% for non-exempt defense mandatory programs. Under current law, these sequestration percentages will be applied in each fiscal year through 2031. For 2032, the sequestration percentage for Medicare is 2 percent only through the first 10 months, when it then sets to zero for the remainder of 2032, while the percentages for non-exempt defense and other non-exempt nondefense mandatory programs change to 4.0% and 2.8%, respectively, for all of 2032.²

Determination of the Sequestrable Base

BBEDCA 251A sequestration applies to non-exempt direct spending 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.

Pursuant to paragraphs (3) and (4) of section 251A, estimates of sequestrable budgetary resources for budget accounts with direct spending are equal to the current law baseline amounts contained in the 2026 President's Budget. The estimates of sequestrable resources also include direct spending unobligated balances in the defense function³ and Federal administrative expenses that would otherwise be exempt.⁴

¹ All years in this report refer to fiscal years unless otherwise specified.

² BBEDCA originally required reductions only through 2021. The mandatory sequestration provisions (2 U.S.C. § 901a(6)) have been extended several times: through 2023 by the Bipartisan Budget Act (BBA) of 2013 (Public Law 113-67); through 2024 by the Military Retired Pay Restoration Act (Public Law 113-82); through 2025 by the BBA of 2015 (Public Law 114-74); through 2027 by the BBA of 2018 (Public Law 115-123); through 2029 by the BBA of 2019 (Public Law 116-37); through 2030 by the CARES Act (Public Law 116-136); through 2031 by the Infrastructure Investment and Jobs Act (Public Law 117-58), through 2032 for Medicare payments by the Consolidated Appropriations Act, 2023 (Public Law 117-328), and through 2032 for non-Medicare by the Further Consolidated Appropriations Act, 2024 (Public Law 118-47). Additionally, the duration of sequestration of Medicare payments for fiscal year 2032 (2 U.S.C. § 901a(6)(D)) has been extended separately from other programs several times: by the Consolidated Appropriations Act, 2023 (Public Law 117-328), the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118-31), the Consolidated Appropriations Act, 2024 (Public Law 118-42), and the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119-4). The sequestration of Medicare payments begins in April of the referenced fiscal year.

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, limitation, or special rule that is otherwise applicable." Although this order is not issued pursuant to section 254, section 251A(6) requires that the special rules in section 256 apply to this order.

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, 2025, are consistent with the estimates in the 2026 Budget.

For purposes of applying the BBEDCA 251A sequestration, “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.

Estimates of defense and non-defense function reductions

The non-exempt defense function budgetary resources are estimated to be \$28.547 billion and an 8.3% reduction would be \$2.369 billion. The non-exempt non-defense function budgetary resources, excluding Medicare, are estimated to be \$144.636 billion and a 5.7% reduction would be \$8.244 billion. Medicare and certain other health programs are limited to a 2% reduction; Medicare budgetary resources are estimated to be \$1,228.719 billion and a 2% reduction would be \$24.574 billion. The total estimated budgetary resources subject to sequestration is \$1,401.902 billion and the total reduction is \$35.188 billion.

TOTAL REDUCTION BY FUNCTION

(in billions of dollars)

| Category of Spending | Percentage Reduction | Base | Reduction |
|----------------------------------|----------------------|-----------|-----------|
| Defense function | 8.3% | 28.547 | 2.369 |
| Medicare | 2.0% | 1,228.719 | 24.574 |
| Other Non-Defense function | 5.7% | 144.636 | 8.244 |
| Total Reduction..... | | 1,401.902 | 35.188 |

Student Loan Savings

Pursuant to sections 251A(6) and 256(b), student loan fees are increased by the same uniform percentage as non-exempt non-defense resources are reduced. Each percentage point increase in the sequestration rate is estimated to result in \$0.009 billion of savings in the direct student loan program. This percentage reduction yields outlay savings of \$0.051 billion in the direct student loan program.

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 2026; 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.

The sequestration percentages are applied against each type of sequesterable budgetary resource within a budget account.

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(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 | 15 | 5.7 | 1 |
| House of Representatives | | | |
| 001-10-0488 Congressional Use of Foreign Currency, House of Representatives | | | |
| Nondefense Mandatory Appropriation | 18 | 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 | 97 | 5.7 | 6 |
| 002-25-5100 Judiciary Filing Fees | | | |
| Nondefense Mandatory Appropriation | 174 | 5.7 | 10 |
| 002-25-5101 Registry Administration | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| Administrative Office of the United States Courts | | | |
| 002-26-5116 Chapter 7 Trustee Fund | | | |
| Nondefense Mandatory Appropriation | 20 | 5.7 | 1 |
| Department of Agriculture | | | |
| Office of the Secretary | | | |
| 005-03-9913 Office of the Secretary | | | |
| Nondefense Mandatory Appropriation | 25 | 5.7 | 1 |
| 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 | 221 | 5.7 | 13 |
| Animal and Plant Health Inspection Service | | | |
| 005-32-1600 Salaries and Expenses | | | |
| Nondefense Mandatory Appropriation | 1,264 | 5.7 | 72 |
| 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 | * |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(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 Spending authority | 43 | 5.7 | 2 |
| 005-45-5070 Perishable Agricultural Commodities Act Fund | | | |
| Nondefense Mandatory Appropriation | 13 | 5.7 | 1 |
| 005-45-5209 Funds for Strengthening Markets, Income, and Supply (section 32) | | | |
| Nondefense Mandatory Appropriation | 1,592 | 5.7 | 91 |
| 005-45-8015 Expenses and Refunds, Inspection and Grading of Farm Products | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 4 | 5.7 | * |
| 005-45-8412 Milk Market Orders Assessment Fund | | | |
| Nondefense Mandatory Spending authority | 88 | 5.7 | 5 |
| Risk Management Agency | | | |
| 005-47-4085 Federal Crop Insurance Corporation Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 82 | 5.7 | 5 |
| 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 | 4 | 5.7 | * |
| 005-49-4336 Commodity Credit Corporation Fund | | | |
| Nondefense Mandatory Borrowing authority | 15,912 | 5.7 | 907 |
| Nondefense Mandatory Spending authority | 7,136 | 5.7 | 407 |
| <i>Account Total</i> | 23,048 | | 1,314 |
| 005-49-8161 Tobacco Trust Fund | | | |
| Nondefense Mandatory Spending authority | 1 | 5.7 | * |
| Natural Resources Conservation Service | | | |
| 005-53-1004 Farm Security and Rural Investment Programs | | | |
| Nondefense Mandatory Appropriation | 11,964 | 5.7 | 682 |
| 005-53-1072 Watershed and Flood Prevention Operations | | | |
| Nondefense Mandatory Appropriation | 50 | 5.7 | 3 |
| 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 | 262 | 5.7 | 15 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | | | | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|--|---|--|---------------------------|-------------------------|---------------------|
| Food and Nutrition Service | | | | | | |
| 005-84-3505 | Supplemental Nutrition Assistance Program | | | | | |
| Nondefense | Mandatory | Administrative expenses in otherwise exempt resources | | 275 | 5.7 | 16 |
| 005-84-3507 | Commodity Assistance Program | | | | | |
| Nondefense | Mandatory | Appropriation | | 21 | 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 | | 98 | 5.7 | 6 |
| Nondefense | Mandatory | Appropriation | | 5 | 5.7 | * |
| <i>Account Total</i> | | | | 103 | | 6 |
| Forest Service | | | | | | |
| 005-96-1105 | State, Private and Tribal Forestry | | | | | |
| Nondefense | Mandatory | Appropriation | | 92 | 5.7 | 5 |
| 005-96-5540 | Stewardship Contracting Product Sales | | | | | |
| Nondefense | Mandatory | Appropriation | | 31 | 5.7 | 2 |
| 005-96-5644 | Recreation Residence Program | | | | | |
| Nondefense | Mandatory | Appropriation | | 34 | 5.7 | 2 |
| 005-96-9921 | Forest Service Permanent Appropriations | | | | | |
| Nondefense | Mandatory | Appropriation | | 373 | 5.7 | 21 |
| 005-96-9923 | LWCF Land Acquisition and Deferred Maintenance | | | | | |
| Nondefense | Mandatory | Appropriation | | 126 | 5.7 | 7 |
| 005-96-9974 | Forest Service Trust Funds | | | | | |
| Nondefense | Mandatory | Appropriation | | 236 | 5.7 | 13 |
| Department of Commerce | | | | | | |
| Bureau of the Census | | | | | | |
| 006-07-0401 | Current Surveys and Programs | | | | | |
| Nondefense | Mandatory | Appropriation | | 20 | 5.7 | 1 |
| National Oceanic and Atmospheric Administration | | | | | | |
| 006-48-4316 | Damage Assessment and Restoration Revolving Fund | | | | | |
| Nondefense | Mandatory | Appropriation | | 8 | 5.7 | * |
| 006-48-5139 | Promote and Develop Fishery Products and Research Pertaining to American Fisheries | | | | | |
| Nondefense | Mandatory | Appropriation | | 414 | 5.7 | 24 |
| 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 | | 13 | 5.7 | 1 |
| 006-48-5583 | Fisheries Enforcement Asset Forfeiture Fund | | | | | |
| Nondefense | Mandatory | Appropriation | | 2 | 5.7 | * |
| 006-48-5584 | Sanctuaries Enforcement Asset Forfeiture Fund | | | | | |
| Nondefense | Mandatory | Appropriation | | 1 | 5.7 | * |
| 006-48-5598 | North Pacific Fishery Observer Fund | | | | | |
| Nondefense | Mandatory | Appropriation | | 5 | 5.7 | * |
| 006-48-8470 | Seafood Inspection Program | | | | | |
| Nondefense | Mandatory | Spending authority | | 24 | 5.7 | 1 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| National Institute of Standards and Technology | | | |
| 006-55-0520 Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 95 | 5.7 | 5 |
| 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 | 27,747 | 8.3 | 2,303 |
| Operation and Maintenance | | | |
| 007-10-9922 Miscellaneous Special Funds | | | |
| Defense Mandatory Appropriation | 2 | 8.3 | * |
| Defense Mandatory Unobligated balance in 050 | 14 | 8.3 | 1 |
| <i>Account Total</i> | 16 | | 1 |
| Military Construction | | | |
| 007-25-5756 Natick Land Conveyance | | | |
| Defense Mandatory Unobligated balance in 050 | 9 | 8.3 | 1 |
| Revolving and Management Funds | | | |
| 007-40-4555 National Defense Stockpile Transaction Fund | | | |
| Defense Mandatory Spending authority | 32 | 8.3 | 3 |
| Defense Mandatory Unobligated balance in 050 | 295 | 8.3 | 24 |
| <i>Account Total</i> | 327 | | 27 |
| Trust Funds | | | |
| 007-55-8164 Commissary Stores Surcharge Program | | | |
| Defense Mandatory Administrative expenses in otherwise exempt resources | 236 | 8.3 | 20 |
| 007-55-9971 Other DOD Trust Funds | | | |
| Defense Mandatory Appropriation | 5 | 8.3 | * |
| Defense Mandatory Unobligated balance in 050 | 3 | 8.3 | * |
| <i>Account Total</i> | 8 | | * |
| Department of Education | | | |
| Office of Special Education and Rehabilitative Services | | | |
| 018-20-0301 Rehabilitation Services | | | |
| Nondefense Mandatory Appropriation | 4,504 | 5.7 | 257 |
| 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 | 39 | 5.7 | 2 |
| 018-45-5557 Student Financial Assistance Debt Collection | | | |
| Nondefense Mandatory Appropriation | 11 | 5.7 | 1 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Department of Energy | | | |
| Energy Programs | | | |
| 019-20-4380 Transmission Facilitation Fund | | | |
| Nondefense Mandatory Borrowing authority | 304 | 5.7 | 17 |
| 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 | 191 | 5.7 | 11 |
| 019-50-4404 Western Area Power Administration, Borrowing Authority, Recovery Act | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 1 | 5.7 | * |
| Department of Health and Human Services | | | |
| Food and Drug Administration | | | |
| 009-10-4309 Revolving Fund for Certification and Other Services | | | |
| Nondefense Mandatory Spending authority | 11 | 5.7 | 1 |
| Health Resources and Services Administration | | | |
| 009-15-0321 Maternal, Infant, and Early Childhood Home Visiting Programs | | | |
| Nondefense Mandatory Appropriation | 650 | 5.7 | 37 |
| 009-15-0350 Health Resources and Services | | | |
| Nondefense Mandatory Spending authority | 46 | 5.7 | 3 |
| 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 | 3 | 8.3 | * |
| Nondefense Mandatory Spending authority | 3 | 5.7 | * |
| <i>Account Total</i> | 61 | | 5 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(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 | 16,708 | 5.7 | 952 |
| 009-38-0511 Program Management | | | |
| Nondefense Mandatory Appropriation | 51 | 5.7 | 3 |
| Nondefense Mandatory Spending authority | 2,355 | 5.7 | 134 |
| <i>Account Total</i> | 2,406 | | 137 |
| 009-38-0516 State Grants and Demonstrations | | | |
| Nondefense Mandatory Appropriation | 567 | 5.7 | 32 |
| 009-38-5733 Risk Adjustment Program Payments | | | |
| Nondefense Mandatory Appropriation | 11,421 | 5.7 | 651 |
| 009-38-8004 Federal Supplementary Medical Insurance Trust Fund | | | |
| Nondefense Mandatory Appropriation | 644,591 | 2.0 | 12,892 |
| Nondefense Mandatory Appropriation | 159 | 5.7 | 9 |
| <i>Account Total</i> | 644,750 | | 12,901 |
| 009-38-8005 Federal Hospital Insurance Trust Fund | | | |
| Nondefense Mandatory Appropriation | 484,289 | 2.0 | 9,686 |
| Nondefense Mandatory Appropriation | 694 | 5.7 | 40 |
| <i>Account Total</i> | 484,983 | | 9,726 |
| 009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund | | | |
| Nondefense Mandatory Appropriation | 98,817 | 2.0 | 1,976 |
| Nondefense Mandatory Appropriation | 1 | 5.7 | * |
| <i>Account Total</i> | 98,818 | | 1,976 |
| 009-38-8393 Health Care Fraud and Abuse Control Account | | | |
| Nondefense Mandatory Appropriation | 1,022 | 2.0 | 20 |
| Nondefense Mandatory Appropriation | 730 | 5.7 | 42 |
| <i>Account Total</i> | 1,752 | | 62 |
| Administration for Children, Families, and Communities | | | |
| 009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs | | | |
| Nondefense Mandatory Appropriation | 23 | 5.7 | 1 |
| 009-70-1512 Promoting Safe and Stable Families | | | |
| Nondefense Mandatory Appropriation | 420 | 5.7 | 24 |
| 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 | 26 | 5.7 | 1 |
| 009-70-1552 Temporary Assistance for Needy Families | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 18 | 5.7 | 1 |
| 009-70-1553 Children's Research and Technical Assistance | | | |
| Nondefense Mandatory Appropriation | 37 | 5.7 | 2 |
| Nondefense Mandatory Spending authority | 24 | 5.7 | 1 |
| <i>Account Total</i> | 61 | | 3 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|---|---------------------------|-------------------------|---------------------|
| Departmental Management | | | |
| 009-90-0116 Prevention and Public Health Fund | | | |
| Nondefense Mandatory Appropriation | 1,525 | 5.7 | 87 |
| 009-90-0135 Office for Civil Rights | | | |
| Nondefense Mandatory Spending authority | 10 | 5.7 | 1 |
| Department of Homeland Security | | | |
| Citizenship and Immigration Services | | | |
| 024-30-5088 Immigration Examinations Fee | | | |
| Nondefense Mandatory Appropriation | 6,743 | 5.7 | 384 |
| Nondefense Mandatory Spending authority | 5 | 5.7 | * |
| <i>Account Total</i> | 6,748 | | 384 |
| 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 | 46 | 5.7 | 3 |
| 024-30-5705 EB-5 Integrity Fund, Citizenship and Immigration Service | | | |
| Nondefense Mandatory Appropriation | 11 | 5.7 | 1 |
| 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 | 5 | 5.7 | * |
| U.S. Immigration and Customs Enforcement | | | |
| 024-55-0540 Operations and Support | | | |
| Nondefense Mandatory Appropriation | 410 | 5.7 | 23 |
| U.S. Customs and Border Protection | | | |
| 024-58-0530 Operations and Support | | | |
| Nondefense Mandatory Appropriation | 1,833 | 5.7 | 104 |
| 024-58-5569 APEC Business Travel Card | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| 024-58-5595 Electronic System for Travel Authorization | | | |
| Nondefense Mandatory Appropriation | 60 | 5.7 | 3 |
| 024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico | | | |
| Nondefense Mandatory Appropriation | 283 | 5.7 | 16 |
| 024-58-5702 9-11 Response and Biometric Exit Account | | | |
| Nondefense Mandatory Appropriation | 16 | 5.7 | 1 |
| 024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| United States Coast Guard | | | |
| 024-60-8149 Boat Safety | | | |
| Nondefense Mandatory Appropriation | 153 | 5.7 | 9 |
| 024-60-8349 Maritime Oil Spill Programs | | | |
| Nondefense Mandatory Appropriation | 101 | 5.7 | 6 |
| Federal Emergency Management Agency | | | |
| 024-70-4236 National Flood Insurance Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 1,337 | 5.7 | 76 |

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | | | | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|-----------|---|--|---------------------------|-------------------------|---------------------|
| Department of Housing and Urban Development | | | | | | |
| Community Planning and Development | | | | | | |
| 025-06-8560 Housing Trust Fund | | | | | | |
| Nondefense | Mandatory | Appropriation | | 295 | 5.7 | 17 |
| Housing Programs | | | | | | |
| 025-09-4041 Rental Housing Assistance Fund | | | | | | |
| Nondefense | Mandatory | Spending authority | | 1 | 5.7 | * |
| Department of the Interior | | | | | | |
| Bureau of Land Management | | | | | | |
| 010-04-4053 Helium Fund | | | | | | |
| Nondefense | Mandatory | Administrative expenses in otherwise exempt resources | | 3 | 5.7 | * |
| 010-04-5033 LWCF Land Acquisition and Deferred Maintenance | | | | | | |
| Nondefense | Mandatory | Appropriation | | 78 | 5.7 | 4 |
| 010-04-5132 Range Improvements | | | | | | |
| Nondefense | Mandatory | Appropriation | | 9 | 5.7 | 1 |
| 010-04-9921 Miscellaneous Permanent Payment Accounts | | | | | | |
| Nondefense | Mandatory | Appropriation | | 66 | 5.7 | 4 |
| 010-04-9926 Permanent Operating Funds | | | | | | |
| Nondefense | Mandatory | Administrative expenses in otherwise exempt resources | | 3 | 5.7 | * |
| Nondefense | Mandatory | Appropriation | | 290 | 5.7 | 17 |
| <i>Account Total</i> | | | | 293 | | 17 |
| Bureau of Ocean Energy Management | | | | | | |
| 010-06-5614 Decommissioning Activities | | | | | | |
| Nondefense | Mandatory | Appropriation | | 1 | 5.7 | * |
| Office of Surface Mining Reclamation and Enforcement | | | | | | |
| 010-08-1803 Payments to States in Lieu of Coal Fee Receipts | | | | | | |
| Nondefense | Mandatory | Appropriation | | 24 | 5.7 | 1 |
| 010-08-5015 Abandoned Mine Reclamation Fund | | | | | | |
| Nondefense | Mandatory | Appropriation | | 92 | 5.7 | 5 |
| Bureau of Reclamation | | | | | | |
| 010-10-0680 Water and Related Resources | | | | | | |
| Nondefense | Mandatory | Appropriation | | 2 | 5.7 | * |
| 010-10-4079 Lower Colorado River Basin Development Fund | | | | | | |
| Nondefense | Mandatory | Administrative expenses in otherwise exempt resources | | 4 | 5.7 | * |
| Nondefense | Mandatory | Spending authority | | 27 | 5.7 | 2 |
| <i>Account Total</i> | | | | 31 | | 2 |
| 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 | | 4 | 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 | | 3 | 5.7 | * |

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|---|---------------------------|-------------------------|---------------------|
| United States Fish and Wildlife Service | | | |
| 010-18-5020 LWCF Land Acquisition and Deferred Maintenance | | | |
| Nondefense Mandatory Appropriation | 121 | 5.7 | 7 |
| 010-18-5029 Federal Aid in Wildlife Restoration | | | |
| Nondefense Mandatory Appropriation | 1,077 | 5.7 | 61 |
| 010-18-5091 National Wildlife Refuge Fund | | | |
| Nondefense Mandatory Appropriation | 8 | 5.7 | * |
| 010-18-5137 Migratory Bird Conservation Account | | | |
| Nondefense Mandatory Appropriation | 92 | 5.7 | 5 |
| 010-18-5143 Cooperative Endangered Species Conservation Fund | | | |
| Nondefense Mandatory Appropriation | 40 | 5.7 | 2 |
| 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 | 570 | 5.7 | 32 |
| National Park Service | | | |
| 010-24-5035 LWCF Land Acquisition, State Assistance, and Deferred Maintenance | | | |
| Nondefense Mandatory Appropriation | 540 | 5.7 | 31 |
| 010-24-9924 Other Permanent Appropriations | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 9 | 5.7 | 1 |
| 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 | 6 | 5.7 | * |
| 010-76-9925 Miscellaneous Permanent Appropriations | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 40 | 5.7 | 2 |
| Bureau of Indian Education | | | |
| 010-77-8361 Gifts and Donations | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 1 | 5.7 | * |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|---|---------------------------|-------------------------|---------------------|
| Departmental Offices | | | |
| 010-84-0102 Salaries and Expenses | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| 010-84-5003 Mineral Leasing and Associated Payments | | | |
| Nondefense Mandatory Appropriation | 4,027 | 5.7 | 230 |
| 010-84-5045 National Petroleum Reserve, Alaska | | | |
| Nondefense Mandatory Appropriation | 48 | 5.7 | 3 |
| 010-84-5243 National Forests Fund, Payment to States | | | |
| Nondefense Mandatory Appropriation | 6 | 5.7 | * |
| 010-84-5248 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes | | | |
| Nondefense Mandatory Appropriation | 54 | 5.7 | 3 |
| 010-84-5488 Payment to Alaska, Arctic National Wildlife Refuge | | | |
| Nondefense Mandatory Appropriation | 12 | 5.7 | 1 |
| 010-84-5535 States Share from Certain Gulf of America Leases | | | |
| Nondefense Mandatory Appropriation | 375 | 5.7 | 21 |
| 010-84-5574 Geothermal Lease Revenues, Payment to Counties | | | |
| Nondefense Mandatory Appropriation | 6 | 5.7 | * |
| National Indian Gaming Commission | | | |
| 010-92-5141 National Indian Gaming Commission, Gaming Activity Fees | | | |
| Nondefense Mandatory Appropriation | 31 | 5.7 | 2 |
| Department-Wide Programs | | | |
| 010-95-1618 Natural Resource Damage Assessment Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 7 | 5.7 | * |
| 010-95-5715 National Parks and Public Land Legacy Restoration Fund | | | |
| Nondefense Mandatory Appropriation | 239 | 5.7 | 14 |
| Department of Justice | | | |
| Legal Activities and U.S. Marshals | | | |
| 011-05-0139 Victims Compensation Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 78 | 5.7 | 4 |
| 011-05-0311 Fees and Expenses of Witnesses | | | |
| Nondefense Mandatory Appropriation | 320 | 5.7 | 18 |
| 011-05-0327 Independent Counsel | | | |
| Nondefense Mandatory Appropriation | 1 | 5.7 | * |
| 011-05-5042 Assets Forfeiture Fund | | | |
| Nondefense Mandatory Appropriation | 1,379 | 5.7 | 79 |
| 011-05-5608 United States Victims of State Sponsored Terrorism Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 20 | 5.7 | 1 |
| Drug Enforcement Administration | | | |
| 011-12-5131 Diversion Control Fee Account | | | |
| Nondefense Mandatory Appropriation | 638 | 5.7 | 36 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Federal Prison System | | | |
| 011-20-4500 Federal Prison Industries, Incorporated | | | |
| Nondefense Mandatory Spending authority | 3 | 5.7 | * |
| 011-20-8408 Commissary Funds, Federal Prisons (Trust Revolving Fund) | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 130 | 5.7 | 7 |
| Nondefense Mandatory Spending authority | 6 | 5.7 | * |
| <i>Account Total</i> | 136 | | 7 |
| State, Local, and Tribal Justice Assistance | | | |
| 011-21-0403 Public Safety Officer Benefits | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 25 | 5.7 | 1 |
| 011-21-5041 Crime Victims Fund | | | |
| Nondefense Mandatory Appropriation | 5,377 | 5.7 | 306 |
| 011-21-5606 Domestic Trafficking Victims' Fund | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| Department of Labor | | | |
| Employment and Training Administration | | | |
| 012-05-0174 Training and Employment Services | | | |
| Nondefense Mandatory Appropriation | 188 | 5.7 | 11 |
| 012-05-0179 State Unemployment Insurance and Employment Service Operations | | | |
| Nondefense Mandatory Appropriation | 19 | 5.7 | 1 |
| 012-05-0326 Federal Unemployment Benefits and Allowances | | | |
| Nondefense Mandatory Appropriation | 50 | 5.7 | 3 |
| 012-05-8042 Unemployment Trust Fund | | | |
| Nondefense Mandatory Appropriation | 852 | 5.7 | 49 |
| Pension Benefit Guaranty Corporation | | | |
| 012-12-4204 Pension Benefit Guaranty Corporation Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 183 | 5.7 | 10 |
| 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 | 145 | 8.3 | 12 |
| Defense Mandatory Unobligated balance in 050 | 1 | 8.3 | * |
| <i>Account Total</i> | 146 | | 12 |
| 012-15-8144 Black Lung Disability Trust Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 90 | 5.7 | 5 |
| Wage and Hour Division | | | |
| 012-16-5393 H-1 B and L Fraud Prevention and Detection | | | |
| Nondefense Mandatory Appropriation | 46 | 5.7 | 3 |
| Department of State | | | |
| Administration of Foreign Affairs | | | |
| 014-05-5515 H&L Fraud Prevention and Detection Fee | | | |
| Nondefense Mandatory Appropriation | 46 | 5.7 | 3 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|---|---------------------------|-------------------------|---------------------|
| Department of Transportation | | | |
| Office of the Secretary | | | |
| 021-04-1736 Asset Concessions and Innovative Finance Assistance | | | |
| Nondefense Mandatory Appropriation | 20 | 5.7 | 1 |
| 021-04-5423 Essential Air Service and Rural Airport Improvement Fund | | | |
| Nondefense Mandatory Appropriation | 184 | 5.7 | 10 |
| Federal Aviation Administration | | | |
| 021-12-4120 Aviation Insurance Revolving Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 2 | 5.7 | * |
| Federal Highway Administration | | | |
| 021-15-8083 Federal-aid Highways | | | |
| Nondefense Mandatory Contract authority | 739 | 5.7 | 42 |
| Federal Motor Carrier Safety Administration | | | |
| 021-17-8159 Motor Carrier Safety Operations and Programs | | | |
| Nondefense Mandatory Appropriation | 50 | 5.7 | 3 |
| Pipeline and Hazardous Materials Safety Administration | | | |
| 021-50-5282 Emergency Preparedness Grants | | | |
| Nondefense Mandatory Appropriation | 47 | 5.7 | 3 |
| Department of the Treasury | | | |
| Financial Crimes Enforcement Network | | | |
| 015-04-4394 Financial Integrity Fund | | | |
| Nondefense Mandatory Spending authority | 33 | 5.7 | 2 |
| Departmental Offices | | | |
| 015-05-0123 Terrorism Insurance Program | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 8 | 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 | 1 | 5.7 | * |
| 015-05-1881 Community Development Financial Institutions Fund Program Account | | | |
| Nondefense Mandatory Spending authority | 239 | 5.7 | 14 |
| 015-05-5081 Presidential Election Campaign Fund | | | |
| Nondefense Mandatory Appropriation | 25 | 5.7 | 1 |
| 015-05-5590 Financial Research Fund | | | |
| Nondefense Mandatory Appropriation | 85 | 5.7 | 5 |
| 015-05-5697 Treasury Forfeiture Fund | | | |
| Nondefense Mandatory Appropriation | 828 | 5.7 | 47 |
| 015-05-8524 Capital Magnet Fund, Community Development Financial Institutions | | | |
| Nondefense Mandatory Appropriation | 159 | 5.7 | 9 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Fiscal Service | | | |
| 015-12-1710 Payment of Government Losses in Shipment | | | |
| Nondefense Mandatory Appropriation | 20 | 5.7 | 1 |
| 015-12-5445 Debt Collection Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 25 | 5.7 | 1 |
| 015-12-5688 Continued Dumping and Subsidy Offset | | | |
| Nondefense Mandatory Appropriation | 1 | 5.7 | * |
| 015-12-8209 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| 015-12-8625 Gulf Coast Restoration Trust Fund | | | |
| Nondefense Mandatory Appropriation | 399 | 5.7 | 23 |
| Internal Revenue Service | | | |
| 015-45-0935 Build America Bond Payments, Recovery Act | | | |
| Nondefense Mandatory Appropriation | 2,182 | 5.7 | 124 |
| 015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds | | | |
| Nondefense Mandatory Appropriation | 35 | 5.7 | 2 |
| 015-45-0946 Payment to Issuer of Qualified School Construction Bonds | | | |
| Nondefense Mandatory Appropriation | 576 | 5.7 | 33 |
| 015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds | | | |
| Nondefense Mandatory Appropriation | 37 | 5.7 | 2 |
| 015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds | | | |
| Nondefense Mandatory Appropriation | 30 | 5.7 | 2 |
| 015-45-0951 Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax | | | |
| Nondefense Mandatory Appropriation | 1 | 5.7 | * |
| 015-45-0963 Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, Etc. | | | |
| Nondefense Mandatory Appropriation | 11,331 | 5.7 | 646 |
| 015-45-0964 Clean Vehicle Credit | | | |
| Nondefense Mandatory Appropriation | 2,495 | 5.7 | 142 |
| 015-45-5432 IRS Miscellaneous Retained Fees | | | |
| Nondefense Mandatory Appropriation | 6 | 5.7 | * |
| 015-45-5433 Informant Payments | | | |
| Nondefense Mandatory Appropriation | 70 | 5.7 | 4 |
| 015-45-5510 Private Collection Agent Program | | | |
| Nondefense Mandatory Appropriation | 233 | 5.7 | 13 |
| Corps of Engineers--Civil Works | | | |
| 202-00-3128 Washington Aqueduct | | | |
| Nondefense Mandatory Spending authority | 51 | 5.7 | 3 |
| 202-00-8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund | | | |
| Nondefense Mandatory Appropriation | 2 | 5.7 | * |
| 202-00-8333 Coastal Wetlands Restoration Trust Fund | | | |
| Nondefense Mandatory Appropriation | 104 | 5.7 | 6 |
| 202-00-8862 Rivers and Harbors Contributed Funds | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 29 | 5.7 | 2 |
| 202-00-9921 Permanent Appropriations | | | |
| Nondefense Mandatory Appropriation | 26 | 5.7 | 1 |

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Environmental Protection Agency | | | |
| 020-00-4310 Reregistration and Expedited Processing Revolving Fund | | | |
| Nondefense Mandatory Spending authority | 42 | 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 | 165 | 5.7 | 9 |
| Executive Office of the President | | | |
| Unanticipated Needs | | | |
| 100-95-5512 Spectrum Relocation Fund | | | |
| Nondefense Mandatory Appropriation | 1,159 | 5.7 | 66 |
| General Services Administration | | | |
| Real Property Activities | | | |
| 023-05-5254 Disposal of Surplus Real and Related Personal Property | | | |
| Nondefense Mandatory Appropriation | 10 | 5.7 | 1 |
| Supply and Technology Activities | | | |
| 023-10-5250 Expenses of Transportation Audit Contracts and Contract Administration | | | |
| Nondefense Mandatory Appropriation | 12 | 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 | 151 | 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 STEM Education | | | |
| Nondefense Mandatory Appropriation | 150 | 5.7 | 9 |
| Office of Personnel Management | | | |
| 027-00-0800 Flexible Benefits Plan Reserve | | | |
| Nondefense Mandatory Spending authority | 22 | 5.7 | 1 |
| 027-00-8135 Civil Service Retirement and Disability Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 89 | 5.7 | 5 |
| 027-00-8424 Employees Life Insurance Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 2 | 5.7 | * |
| 027-00-9981 Employees and Retired Employees Health Benefits Funds | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 17 | 5.7 | 1 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Appalachian Regional Commission | | | |
| 309-00-0200 Appalachian Regional Commission | | | |
| Nondefense Mandatory Spending authority | 4 | 5.7 | * |
| Bureau of Consumer Financial Protection | | | |
| 581-00-5577 Bureau of Consumer Financial Protection Fund | | | |
| Nondefense Mandatory Appropriation | 861 | 5.7 | 49 |
| Commodity Futures Trading Commission | | | |
| 339-00-4334 Customer Protection Fund | | | |
| Nondefense Mandatory Spending authority | 610 | 5.7 | 35 |
| 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 | 29 | 5.7 | 2 |
| Equal Employment Opportunity Commission | | | |
| 350-00-4019 EEOC Education, Technical Assistance, and Training Revolving Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 2 | 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 | 878 | 5.7 | 50 |
| Nondefense Mandatory Borrowing authority | 4,979 | 5.7 | 284 |
| <i>Account Total</i> | <u>5,857</u> | | <u>334</u> |
| Federal Financial Institutions Examination Council | | | |
| Federal Financial Institutions Examination Council Appraisal Subcommittee | | | |
| 362-20-5026 Registry Fees | | | |
| Nondefense Mandatory Appropriation | 11 | 5.7 | 1 |
| National Archives and Records Administration | | | |
| 393-00-8436 National Archives Trust Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 1 | 5.7 | * |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|---------------------------|-------------------------|---------------------|
| Patient-Centered Outcomes Research Trust Fund | | | |
| 579-00-8299 Patient-Centered Outcomes Research Trust Fund | | | |
| Nondefense Mandatory Appropriation | 834 | 5.7 | 48 |
| 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 | 327 | 5.7 | 19 |
| Tennessee Valley Authority | | | |
| 455-00-4110 Tennessee Valley Authority Fund | | | |
| Nondefense Mandatory Administrative expenses in otherwise exempt resources | 426 | 5.7 | 24 |
| Affordable Housing Program | | | |
| 530-00-5528 Affordable Housing Program | | | |
| Nondefense Mandatory Appropriation | 365 | 5.7 | 21 |
| Corporation for Travel Promotion | | | |
| 580-00-5585 Travel Promotion Fund | | | |
| Nondefense Mandatory Appropriation | 100 | 5.7 | 6 |
| Concrete Masonry Products Board | | | |
| 257-00-5768 Concrete Masonry Checkoff | | | |
| Nondefense Mandatory Appropriation | 4 | 5.7 | * |
| Electric Reliability Organization | | | |
| 531-00-5522 Electric Reliability Organization | | | |
| Nondefense Mandatory Appropriation | 123 | 5.7 | 7 |
| 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 | 6 | 5.7 | * |
| Public Company Accounting Oversight Board | | | |
| 526-00-5376 Public Company Accounting Oversight Board | | | |
| Nondefense Mandatory Appropriation | 399 | 5.7 | 23 |

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2026

(Amounts in millions)

| Agency / Bureau / Account / Function / BEA Category / Budgetary Resource | | | | | | Sequestrable BA Amount | Sequester Percentage | Sequester Amount |
|--|------------|-----------|---------------|--|--|---------------------------|-------------------------|---------------------|
| Securities Investor Protection Corporation | | | | | | | | |
| 576-00-5600 Securities Investor Protection Corporation | | | | | | | | |
| | Nondefense | Mandatory | Appropriation | | | 161 | 5.7 | 9 |
| Standard Setting Body | | | | | | | | |
| 527-00-5377 Payment to Standard Setting Body | | | | | | | | |
| | Nondefense | Mandatory | Appropriation | | | 34 | 5.7 | 2 |

Amounts may not sum to total due to rounding.

Mandatory Federal administrative expenses of otherwise exempt accounts are sequestrable pursuant to section 251A(8) and section 256(h) of BBEDCA.

Unobligated balances of budget authority carried over from prior fiscal years in defense function 050 accounts are sequestrable.

For intragovernmental payments, sequestration is applied to the paying account. The funds are generally exempt in the receiving account in accordance with section 255(g)(1)(A) of BBEDCA so that the same dollars are not sequestered twice.