
**OMB REPORT TO THE CONGRESS
ON THE BBEDCA 251A SEQUESTRATION
FOR FISCAL YEAR 2027**



April 3, 2026



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

THE DIRECTOR

April 3, 2026

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 2027*. 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.

I am pleased to note this report shows that, consistent with BBEDCA requirements, the critical funding and tax credits provided by the Working Families Tax Cuts Act (Public Law 119-21) are largely unaffected by sequestration.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Vought".

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 2027

The Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA) requires the President to order a sequestration of 2027¹ 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 2027, 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 and certain other health programs, 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 and certain other health programs is 2 percent while the percentages for non-exempt defense and other non-exempt nondefense mandatory programs change to 4.0% and 2.8%, respectively.² For 2033, the sequestration percentage for Medicare is 2 percent only through the first 5 months before setting to zero for the remainder of 2033.

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 2027 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 non-Medicare by the Further Consolidated Appropriations Act, 2024 (Public Law 118-47), and through the first 5 months of 2033 for Medicare payments by the Consolidated Appropriations Act, 2026 (Public Law 119-75). 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), the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119-4), and the Consolidated Appropriations Act, 2026 (Public Law 119-75). 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

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, 2026, are consistent with the estimates in the 2027 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 \$35.320 billion and an 8.3% reduction would be \$2.932 billion. The non-exempt non-defense function budgetary resources, excluding Medicare and certain other health resources, are estimated to be \$139.140 billion and a 5.7% reduction would be \$7.931 billion. Medicare and certain other health programs are limited to a 2% reduction; budgetary resources for Medicare and certain other health programs are estimated to be \$1,368.659 billion and a 2% reduction would be \$27.373 billion. The total estimated budgetary resources subject to sequestration is \$1,542.564 billion and the total reduction is \$38.236 billion.

TOTAL REDUCTION BY FUNCTION

(in billions of dollars)

Category of Spending	Percentage Reduction	Base	Reduction
Defense function	8.3%	35.320	2.932
Medicare and certain other health programs...	2.0%	1,368.659	27.373
Other Non-defense function	5.7%	139.140	7.931
Total Reduction.....		1,543.119	38.236

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

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.

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 2027; 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 and certain other health programs

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 2027

(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	14	5.7	1
House of Representatives			
001-10-0488 Congressional Use of Foreign Currency, House of Representatives			
Nondefense Mandatory Appropriation	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	101	5.7	6
002-25-5100 Judiciary Filing Fees			
Nondefense Mandatory Appropriation	187	5.7	11
002-25-5101 Registry Administration			
Nondefense Mandatory Appropriation	1	5.7	*
Administrative Office of the United States Courts			
002-26-0927 Salaries and Expenses			
Nondefense Mandatory Appropriation	1	5.7	*
002-26-5116 Chapter 7 Trustee Fund			
Nondefense Mandatory Appropriation	23	5.7	1
Federal Judicial Center			
002-30-0928 Salaries and Expenses			
Nondefense Mandatory Appropriation	1	5.7	*
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	443	5.7	25
Nondefense Mandatory Spending authority	8	5.7	*
	<hr/>		<hr/>
<i>Account Total</i>	451		25
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	1,428	5.7	81
005-32-9971 Miscellaneous Trust Funds			
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 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Food Safety and Inspection Service			
005-35-8137 Expenses and Refunds, Inspection and Grading of Farm Products			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
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	100	5.7	6
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	1,587	5.7	90
Nondefense Mandatory Spending authority	7	5.7	*
<i>Account Total</i>	1,594		90
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	73	5.7	4
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	6	5.7	*
005-49-4336 Commodity Credit Corporation Fund			
Nondefense Mandatory Borrowing authority	26,180	5.7	1,492
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	5,519	5.7	315
005-53-1072 Watershed and Flood Prevention Operations			
Nondefense Mandatory Appropriation	150	5.7	9

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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	262	5.7	15
005-65-2073 Energy Assistance Payments			
Nondefense Mandatory Appropriation	7	5.7	*
Foreign Agricultural Service			
005-68-2900 Salaries and Expenses			
Nondefense Mandatory Appropriation	285	5.7	16
Food and Nutrition Service			
005-84-3505 Supplemental Nutrition Assistance Program			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	282	5.7	16
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	83	5.7	5
Nondefense Mandatory Appropriation	5	5.7	*
<i>Account Total</i>			5
Forest Service			
005-96-1105 State, Private and Tribal Forestry			
Nondefense Mandatory Appropriation	95	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	533	5.7	30
005-96-9923 LWCF Land Acquisition			
Nondefense Mandatory Appropriation	148	5.7	8
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

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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	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	17	5.7	1
006-48-5362 Environmental Improvement and Restoration Fund			
Nondefense Mandatory Appropriation	12	5.7	1
006-48-5583 Fisheries Enforcement Asset Forfeiture Fund			
Nondefense Mandatory Appropriation	3	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	23	5.7	1
National Telecommunications and Information Administration			
006-60-4421 First Responder Network Authority			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	10	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	34,407	8.3	2,856
Operation and Maintenance			
007-10-5616 Support of Athletic Programs			
Defense Mandatory Appropriation	6	8.3	*
Defense Mandatory Unobligated balance in 050	18	8.3	1
	<i>Account Total</i>		<i>1</i>
007-10-9922 Miscellaneous Special Funds			
Defense Mandatory Appropriation	2	8.3	*
Defense Mandatory Unobligated balance in 050	7	8.3	1
	<i>Account Total</i>		<i>1</i>
Military Construction			
007-25-5756 Natick Land Conveyance			
Defense Mandatory Unobligated balance in 050	7	8.3	1
Revolving and Management Funds			
007-40-4555 National Defense Stockpile Transaction Fund			
Defense Mandatory Spending authority	67	8.3	6
Defense Mandatory Unobligated balance in 050	280	8.3	23
	<i>Account Total</i>		<i>29</i>

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Trust Funds			
007-55-8164 Commissary Stores Surcharge Program			
Defense Mandatory Administrative expenses in otherwise exempt resources	318	8.3	26
007-55-9971 Other DOD Trust Funds			
Defense Mandatory Appropriation	5	8.3	*
Defense Mandatory Unobligated balance in 050	1	8.3	*
<i>Account Total</i>	<hr/> 6		*
Department of Education			
Office of Special Education and Rehabilitative Services			
018-20-0301 Rehabilitation Services			
Nondefense Mandatory Appropriation	4,626	5.7	264
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	42	5.7	2
018-45-5557 Student Financial Assistance Debt Collection			
Nondefense Mandatory Appropriation	11	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	306	5.7	17
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	800	5.7	46
009-15-0350 Health Resources and Services			
Nondefense Mandatory Appropriation	1,045	2.0	21
Nondefense Mandatory Appropriation	455	5.7	26
Nondefense Mandatory Spending authority	46	5.7	3
<i>Account Total</i>	<hr/> 1,546		50
Indian Health Service			
009-17-0390 Indian Health Services			
Nondefense Mandatory Appropriation	50	2.0	1

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
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
National Institutes of Health			
009-25-9915 National Institutes of Health			
Nondefense Mandatory Appropriation	50	5.7	3
Centers for Medicare and Medicaid Services			
009-38-0126 Cost-sharing Reductions			
Nondefense Mandatory Appropriation	17,617	5.7	1,004
009-38-0511 Program Management			
Nondefense Mandatory Appropriation	63	5.7	4
Nondefense Mandatory Spending authority	2,604	5.7	148
<i>Account Total</i>	2,667		152
009-38-0516 State Grants and Demonstrations			
Nondefense Mandatory Appropriation	665	5.7	38
009-38-5733 Risk Adjustment Program Payments			
Nondefense Mandatory Appropriation	11,006	5.7	627
009-38-8004 Federal Supplementary Medical Insurance Trust Fund			
Nondefense Mandatory Appropriation	682,937	2.0	13,659
Nondefense Mandatory Appropriation	359	5.7	20
<i>Account Total</i>	683,296		13,679
009-38-8005 Federal Hospital Insurance Trust Fund			
Nondefense Mandatory Appropriation	528,619	2.0	10,572
Nondefense Mandatory Appropriation	342	5.7	19
<i>Account Total</i>	528,961		10,591
009-38-8308 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund			
Nondefense Mandatory Appropriation	154,954	2.0	3,099
Nondefense Mandatory Appropriation	711	5.7	41
<i>Account Total</i>	155,665		3,140
009-38-8393 Health Care Fraud and Abuse Control Account			
Nondefense Mandatory Appropriation	1,054	2.0	21
Nondefense Mandatory Appropriation	747	5.7	43
<i>Account Total</i>	1,801		64

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Administration for Children and Families			
009-70-1501 Payments to States for Child Support Enforcement and Family Support Programs			
Nondefense Mandatory Appropriation	18	5.7	1
009-70-1512 Promoting Safe and Stable Families			
Nondefense Mandatory Appropriation	458	5.7	26
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 Spending authority	24	5.7	1
Nondefense Mandatory Appropriation	37	5.7	2
<i>Account Total</i>	<hr/> 61		<hr/> 3
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	6,761	5.7	385
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	43	5.7	2
024-30-5705 EB-5 Integrity Fund, Citizenship and Immigration Service			
Nondefense Mandatory Appropriation	14	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

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
U.S. Customs and Border Protection			
024-58-0530 Operations and Support			
Nondefense Mandatory Appropriation	2,271	5.7	129
024-58-5569 APEC Business Travel Card			
Nondefense Mandatory Appropriation	2	5.7	*
024-58-5595 Electronic System for Travel Authorization			
Nondefense Mandatory Appropriation	159	5.7	9
024-58-5687 Refunds, Transfers, and Expenses of Operation, Puerto Rico			
Nondefense Mandatory Appropriation	755	5.7	43
024-58-5702 9-11 Response and Biometric Exit Account			
Nondefense Mandatory Appropriation	14	5.7	1
024-58-5703 Electronic Visa Update System			
Nondefense Mandatory Appropriation	20	5.7	1
024-58-8789 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods			
Nondefense Mandatory Appropriation	1	5.7	*
United States Coast Guard			
024-60-8149 Boat Safety			
Nondefense Mandatory Appropriation	150	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	1,945	5.7	111
Department of Housing and Urban Development			
Community Planning and Development			
025-06-8560 Housing Trust Fund			
Nondefense Mandatory Appropriation	267	5.7	15
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			
Nondefense Mandatory Appropriation	58	5.7	3
010-04-5132 Range Improvements			
Nondefense Mandatory Appropriation	10	5.7	1
010-04-9921 Miscellaneous Permanent Payment Accounts			
Nondefense Mandatory Appropriation	46	5.7	3
010-04-9926 Permanent Operating Funds			
Nondefense Mandatory Appropriation	198	5.7	11
Marine Minerals Administration			
010-05-5614 Decommissioning Activities			
Nondefense Mandatory Appropriation	2	5.7	*

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Office of Surface Mining Reclamation and Enforcement			
010-08-1803 Payments to States in Lieu of Coal Fee Receipts			
Nondefense Mandatory Appropriation	21	5.7	1
010-08-5015 Abandoned Mine Reclamation Fund			
Nondefense Mandatory Appropriation	87	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>			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	*
010-10-5624 Aging Infrastructure Account			
Nondefense Mandatory Appropriation	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	2	5.7	*
United States Fish and Wildlife Service			
010-18-5020 LWCF Land Acquisition			
Nondefense Mandatory Appropriation	121	5.7	7
010-18-5029 Federal Aid in Wildlife Restoration			
Nondefense Mandatory Appropriation	1,023	5.7	58
010-18-5091 National Wildlife Refuge Fund			
Nondefense Mandatory Appropriation	8	5.7	*
010-18-5137 Migratory Bird Conservation Account			
Nondefense Mandatory Appropriation	85	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	554	5.7	32
National Park Service			
010-24-5035 LWCF Land Acquisition and State Assistance			
Nondefense Mandatory Appropriation	606	5.7	35
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

* denotes less than \$500,000

Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Bureau of Indian Affairs			
010-76-5051 Operation and Maintenance of Quarters			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	3	5.7	*
010-76-9925 Miscellaneous Permanent Appropriations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	35	5.7	2
Bureau of Indian Education			
010-77-5621 Operation and Maintenance of Quarters, Bureau of Indian Education			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	2	5.7	*
010-77-8361 Gifts and Donations			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	1	5.7	*
Departmental Offices			
010-84-0102 Salaries and Expenses			
Nondefense Mandatory Appropriation	19	5.7	1
010-84-5003 Mineral Leasing and Associated Payments			
Nondefense Mandatory Appropriation	3,946	5.7	225
010-84-5045 National Petroleum Reserve, Alaska			
Nondefense Mandatory Appropriation	33	5.7	2
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	49	5.7	3
010-84-5488 Payment to Alaska, Arctic National Wildlife Refuge			
Nondefense Mandatory Appropriation	4	5.7	*
010-84-5535 States Share from Certain Gulf of America Leases			
Nondefense Mandatory Appropriation	488	5.7	28
010-84-5574 Geothermal Lease Revenues, Payment to Counties			
Nondefense Mandatory Appropriation	8	5.7	*
National Indian Gaming Commission			
010-92-5141 National Indian Gaming Commission, Gaming Activity Fees			
Nondefense Mandatory Appropriation	30	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	184	5.7	10
Department of Justice			
Legal Activities and U.S. Marshals			
011-05-0139 Victims Compensation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	63	5.7	4
011-05-0311 Fees and Expenses of Witnesses			
Nondefense Mandatory Appropriation	320	5.7	18
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

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Drug Enforcement Administration			
011-12-5131 Diversion Control Fee Account			
Nondefense Mandatory Appropriation	660	5.7	38
Federal Prison System			
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>	<hr/>		<hr/>
	136		7
State, Local, and Tribal Justice Assistance			
011-21-0403 Public Safety Officer Benefits			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	18	5.7	1
011-21-5041 Crime Victims Fund			
Nondefense Mandatory Appropriation	5,229	5.7	298
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
012-05-0326 Federal Unemployment Benefits and Allowances			
Nondefense Mandatory Appropriation	29	5.7	2
012-05-8042 Unemployment Trust Fund			
Nondefense Mandatory Appropriation	517	5.7	29
Pension Benefit Guaranty Corporation			
012-12-4204 Pension Benefit Guaranty Corporation Fund			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	192	5.7	11
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	143	8.3	12
Defense Mandatory Unobligated balance in 050	1	8.3	*
<i>Account Total</i>	<hr/>		<hr/>
	144		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	43	5.7	2
Departmental Management			
012-25-0165 Salaries and Expenses			
Nondefense Mandatory Appropriation	19	5.7	1
Department of State			
Administration of Foreign Affairs			
014-05-5515 H&L Fraud Prevention and Detection Fee			
Nondefense Mandatory Appropriation	43	5.7	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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			
021-04-5423 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	53	5.7	3
Pipeline and Hazardous Materials Safety Administration			
021-50-5282 Emergency Preparedness Grants			
Nondefense Mandatory Appropriation	29	5.7	2
Department of the Treasury			
Financial Crimes Enforcement Network			
015-04-4394 Financial Integrity Fund			
Nondefense Mandatory Spending authority	30	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 Appropriation	1	5.7	*
Nondefense Mandatory Spending authority	99	5.7	6
<i>Account Total</i>			6
015-05-5081 Presidential Election Campaign Fund			
Nondefense Mandatory Appropriation	25	5.7	1
015-05-5590 Financial Research Fund			
Nondefense Mandatory Appropriation	70	5.7	4
015-05-5697 Treasury Forfeiture Fund			
Nondefense Mandatory Appropriation	907	5.7	52
015-05-8524 Capital Magnet Fund, Community Development Financial Institutions			
Nondefense Mandatory Appropriation	158	5.7	9

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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	26	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	384	5.7	22
Internal Revenue Service			
015-45-0935 Build America Bond Payments, Recovery Act			
Nondefense Mandatory Appropriation	1,915	5.7	109
015-45-0945 Payment to Issuer of Qualified Zone Academy Bonds			
Nondefense Mandatory Appropriation	34	5.7	2
015-45-0946 Payment to Issuer of Qualified School Construction Bonds			
Nondefense Mandatory Appropriation	546	5.7	31
015-45-0947 Payment to Issuer of New Clean Renewable Energy Bonds			
Nondefense Mandatory Appropriation	36	5.7	2
015-45-0948 Payment to Issuer of Qualified Energy Conservation Bonds			
Nondefense Mandatory Appropriation	29	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	7,782	5.7	444
015-45-5432 IRS Miscellaneous Retained Fees			
Nondefense Mandatory Appropriation	5	5.7	*
015-45-5433 Informant Payments			
Nondefense Mandatory Appropriation	84	5.7	5
015-45-5510 Private Collection Agent Program			
Nondefense Mandatory Appropriation	259	5.7	15
Corps of Engineers--Civil Works			
202-00-3128 Washington Aqueduct			
Nondefense Mandatory Spending authority	54	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	101	5.7	6
202-00-8862 Rivers and Harbors Contributed Funds			
Nondefense Mandatory Administrative expenses in otherwise exempt resources	34	5.7	2
202-00-9921 Permanent Appropriations			
Nondefense Mandatory Appropriation	26	5.7	1

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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	205	5.7	12
Executive Office of the President			
Unanticipated Needs			
100-95-5512 Spectrum Relocation Fund			
Nondefense Mandatory Appropriation	580	5.7	33
General Services Administration			
Real Property Activities			
023-05-5254 Disposal of Surplus Real and Related Personal Property			
Nondefense Mandatory Appropriation	11	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	151	5.7	9
Office of Personnel Management			
027-00-0800 Flexible Benefits Plan Reserve			
Nondefense Mandatory Spending authority	16	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	15	5.7	1
Appalachian Regional Commission			
309-00-0200 Appalachian Regional Commission			
Nondefense Mandatory Spending authority	4	5.7	*

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Bureau of Consumer Financial Protection			
581-00-5577 Bureau of Consumer Financial Protection Fund			
Nondefense Mandatory Appropriation	494	5.7	28
Commodity Futures Trading Commission			
339-00-4334 Customer Protection Fund			
Nondefense Mandatory Spending authority	1,550	5.7	88
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	1	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	905	5.7	52
Nondefense Mandatory Borrowing authority	5,282	5.7	301
	<i>Account Total</i>		353
Federal Financial Institutions Examination Council			
Federal Financial Institutions Examination Council Appraisal Subcommittee			
362-20-5026 Registry Fees			
Nondefense Mandatory Appropriation	8	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	*
Patient-Centered Outcomes Research Trust Fund			
579-00-8299 Patient-Centered Outcomes Research Trust Fund			
Nondefense Mandatory Appropriation	931	5.7	53

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(Amounts in millions)

Agency / Bureau / Account / Function / BEA Category / Budgetary Resource	Sequestrable BA Amount	Sequester Percentage	Sequester Amount
Securities and Exchange Commission			
449-00-5567 Investor Protection Fund			
Nondefense Mandatory Appropriation	209	5.7	12
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	515	5.7	29
Corporation for Travel Promotion			
580-00-5585 Travel Promotion Fund			
Nondefense Mandatory Appropriation	20	5.7	1
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	313	5.7	18
Securities Investor Protection Corporation			
576-00-5600 Securities Investor Protection Corporation			
Nondefense Mandatory Appropriation	217	5.7	12
Standard Setting Body			
527-00-5377 Payment to Standard Setting Body			
Nondefense Mandatory Appropriation	30	5.7	2

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Direct Spending Sequestrable Budgetary Resources and Reductions by Budget Account -- FY 2027

(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.