Department of War
Fiscal Year (FY) 2027 Budget Estimates

April 2026

Navy

Justification Book Volume 3 of 3

Aircraft Procurement, Navy

Budget Activities 06−07

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APN 1-4	The estimated cost of this report for the Department of the Navy (DON) is $68,465. The estimated total cost for supporting the DON budget justification material is approximately $3,188,286 during the 2026 fiscal year. This includes $207,573 in supplies and $2,980,713 in labor.
APN 5	The estimated cost of this report for the Department of the Navy (DON) is $130,360. The estimated total cost for supporting the DON budget justification material is approximately $3,188,286 during the 2026 fiscal year. This includes $207,573 in supplies and $2,980,713 in labor.
APN 6-7	The estimated cost of this report for the Department of the Navy (DON) is $12,149. The estimated total cost for supporting the DON budget justification material is approximately $3,188,286 during the 2026 fiscal year. This includes $207,573 in supplies and $2,980,713 in labor.

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Aircraft Procurement, Navy

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, spare parts, and accessories therefore; specialized equipment; expansion of public and private plants, including the land necessary therefore, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, $26,947,023,000 to remain available for obligation until September 30, 2029.

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Department of War
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
DoW Component Summary
(Dollars in Thousands)

Appropriation Summary	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL 119-21 Spend Plan	FY 2026 Total
Aircraft Procurement, Navy	15,914,495	17,239,853	509,000	17,748,853
Total Department of the Navy	**15,914,495**	**17,239,853**	**509,000**	**17,748,853**
Grand Total Department of War	**15,914,495**	**17,239,853**	**509,000**	**17,748,853**

Department of War
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
DoW Component Summary
(Dollars in Thousands)

Appropriation Summary	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Aircraft Procurement, Navy	26,947,023	7,453,730	34,400,753
Total Department of the Navy	**26,947,023**	**7,453,730**	**34,400,753**
Grand Total Department of War	**26,947,023**	**7,453,730**	**34,400,753**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
Navy Summary
(Dollars in Thousands)

Appropriation Summary	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL 119-21 Spend Plan	FY 2026 Total
Aircraft Procurement, Navy	15,914,495	17,239,853	509,000	17,748,853
Total Department of the Navy	**15,914,495**	**17,239,853**	**509,000**	**17,748,853**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
Navy Summary
(Dollars in Thousands)

Appropriation Summary	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Aircraft Procurement, Navy	26,947,023	7,453,730	34,400,753
Total Department of the Navy	**26,947,023**	**7,453,730**	**34,400,753**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Budget Activity Summary
(Dollars in Thousands)

Appropriation: **Aircraft Procurement, Navy**	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL 119-21 Spend Plan	FY 2026 Total
Budget Activity				
01. Combat aircraft	7,444,613	7,679,155		7,679,155
03. Trainer aircraft	301,303			
04. Other aircraft	522,713	1,116,707	245,000	1,361,707
05. Modification of aircraft	4,328,019	4,730,405	180,000	4,910,405
06. Aircraft spares and repair parts	2,125,592	2,782,627		2,782,627
07. Aircraft support equipment and facilities	1,192,255	930,959	84,000	1,014,959
Total Aircraft Procurement, Navy	**15,914,495**	**17,239,853**	**509,000**	**17,748,853**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Budget Activity Summary
(Dollars in Thousands)

Appropriation: **Aircraft Procurement, Navy**	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Budget Activity			
01. Combat aircraft	12,168,296	5,861,940	18,030,236
03. Trainer aircraft			
04. Other aircraft	2,881,450	1,190,000	4,071,450
05. Modification of aircraft	6,269,342	162,000	6,431,342
06. Aircraft spares and repair parts	4,511,417	239,790	4,751,207
07. Aircraft support equipment and facilities	1,116,518		1,116,518
Total Aircraft Procurement, Navy	**26,947,023**	**7,453,730**	**34,400,753**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
Budget Activity 01: Combat aircraft											
Combat Aircraft											
1	F/A-18E/F (Fighter) Hornet	A	U		28,554		29,506				29,506
2	Joint Strike Fighter CV	A	U	17	(2,473,555)	12	(2,096,525)			12	(2,096,525)
	Less: Advance Procurement (PY)				(-158,296)		(-175,601)				(-175,601)
					2,315,259		**1,920,924**				**1,920,924**
3	Joint Strike Fighter CV										
	Advance Procurement (CY)				196,634		401,596				401,596
	C (FY 2025 for FY 2026) (M)				(175,601)						
	C (FY 2025 for FY 2027) (M)				(21,033)						
	C (FY 2026 for FY 2027) (M)						(355,423)				(355,423)
	C (FY 2026 for FY 2028) (M)						(46,173)				(46,173)
	C (FY 2027 for FY 2028) (M)										
	C (FY 2027 for FY 2029) (M)										
4	JSF STOVL		U	13	(2,130,050)	11	(1,940,880)			11	(1,940,880)
	Less: Advance Procurement (PY)				(-158,363)		(-153,567)				(-153,567)
					1,971,687		**1,787,313**				**1,787,313**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
	Budget Activity 01: Combat aircraft								
	Combat Aircraft								
1	F/A-18E/F (Fighter) Hornet	A	U		49,088				49,088
2	Joint Strike Fighter CV	A	U	8	(1,372,163)	29	(3,926,560)	37	(5,298,723)
	Less: Advance Procurement (PY)				(-376,456)				(-376,456)
					995,707		**3,926,560**		**4,922,267**
3	Joint Strike Fighter CV								
	Advance Procurement (CY)				651,081				651,081
	C (FY 2025 for FY 2026) (M)								
	C (FY 2025 for FY 2027) (M)								
	C (FY 2026 for FY 2027) (M)								
	C (FY 2026 for FY 2028) (M)								
	C (FY 2027 for FY 2028) (M)				(598,797)				(598,797)
	C (FY 2027 for FY 2029) (M)				(52,284)				(52,284)
4	JSF STOVL		U		(180,848)	10	(1,935,380)	10	(2,116,228)
	Less: Advance Procurement (PY)				(-118,485)				(-118,485)
					62,363		**1,935,380**		**1,997,743**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy			FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code / Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
5	JSF STOVL									
	Advance Procurement (CY)			169,389		113,744				113,744
	C (FY 2025 for FY 2026) (M)			(153,567)						
	C (FY 2025 for FY 2027) (M)			(15,822)						
	C (FY 2026 for FY 2027) (M)					(102,663)				(102,663)
	C (FY 2026 for FY 2028) (M)					(11,081)				(11,081)
	C (FY 2027 for FY 2028) (M)									
	C (FY 2027 for FY 2029) (M)									
6	CH-53K (Heavy Lift)	A / U	18	(2,611,848)	14	(2,268,610)			14	(2,268,610)
	Less: Advance Procurement (PY)			(-418,191)		(-347,822)				(-347,822)
				2,193,657		**1,920,788**				**1,920,788**
7	CH-53K (Heavy Lift)									
	Advance Procurement (CY)			422,971		335,352				335,352
	C (FY 2025 for FY 2026) (M)			(347,822)						
	C (FY 2025 for FY 2027) (M)			(21,653)						
	C (FY 2025 for FY 2028) (M)			(25,474)						
	C (FY 2025 for FY 2029) (M)			(28,022)						
	C (FY 2026 for FY 2027) (M)					(332,498)				(332,498)
	C (FY 2026 for FY 2028) (M)					(1,591)				(1,591)
	C (FY 2026 for FY 2029) (M)					(1,263)				(1,263)

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
5	JSF STOVL								
	Advance Procurement (CY)				77,963				77,963
	C (FY 2025 for FY 2026) (M)								
	C (FY 2025 for FY 2027) (M)								
	C (FY 2026 for FY 2027) (M)								
	C (FY 2026 for FY 2028) (M)								
	C (FY 2027 for FY 2028) (M)				(62,278)				(62,278)
	C (FY 2027 for FY 2029) (M)				(15,685)				(15,685)
6	CH-53K (Heavy Lift)	A	U	22	(3,398,601)			22	(3,398,601)
	Less: Advance Procurement (PY)				(-354,151)				(-354,151)
					3,044,450				**3,044,450**
7	CH-53K (Heavy Lift)								
	Advance Procurement (CY)				429,295				429,295
	C (FY 2025 for FY 2026) (M)								
	C (FY 2025 for FY 2027) (M)								
	C (FY 2025 for FY 2028) (M)								
	C (FY 2025 for FY 2029) (M)								
	C (FY 2026 for FY 2027) (M)								
	C (FY 2026 for FY 2028) (M)								
	C (FY 2026 for FY 2029) (M)								

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
	C (FY 2027 for FY 2028) (M)										
8	V-22 (Medium Lift)		U		30,118		47,196				47,196
9	H-1 Upgrades (UH-1Y/AH-1Z)	A	U		8,701		8,305				8,305
10	P-8A Poseidon	A	U		12,424		13,631				13,631
11	E-2D Adv Hawkeye	A	U		95,219	3	1,100,800			3	1,100,800
12	E-2D Adv Hawkeye Advance Procurement (CY) C (FY 2027 for FY 2028) (M) C (FY 2027 for FY 2029) (M)										
Total Combat aircraft					**7,444,613**		**7,679,155**				**7,679,155**
Budget Activity 03: Trainer aircraft											
Trainer Aircraft											
14	Multi-Engine Training System (METS)	A	U	27	301,303						
Total Trainer aircraft					**301,303**						

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
	C (FY 2027 for FY 2028) (M)				(429,295)				(429,295)
8	V-22 (Medium Lift)		U						
9	H-1 Upgrades (UH-1Y/AH-1Z)	A	U		5,974				5,974
10	P-8A Poseidon	A	U	12	4,227,350			12	4,227,350
11	E-2D Adv Hawkeye	A	U	6	2,075,025			6	2,075,025
12	E-2D Adv Hawkeye								
	Advance Procurement (CY)				550,000				550,000
	C (FY 2027 for FY 2028) (M)				(300,000)				(300,000)
	C (FY 2027 for FY 2029) (M)				(250,000)				(250,000)
Total Combat aircraft					**12,168,296**		**5,861,940**		**18,030,236**
Budget Activity 03: Trainer aircraft									
Trainer Aircraft									
14	Multi-Engine Training System (METS)	A	U						
Total Trainer aircraft									

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
Budget Activity 04: Other aircraft											
Other Aircraft											
15	KC-130J	A	U	2	294,406	4	518,017	1	145,000	5	663,017
16	MQ-4 Triton	A	U		159,226		123,839				123,839
17	MQ-25	A	U		(61,979)	3	(387,686)		(100,000)	3	(487,686)
	Less: Advance Procurement (PY)				(-11,979)						
					50,000		**387,686**		**100,000**		**487,686**
18	MQ-25										
	Advance Procurement (CY)						52,191				52,191
	C (FY 2026 for FY 2027) (M)						(52,191)				(52,191)
	C (FY 2027 for FY 2028) (M)										
19	Marine Group 5 UAS	A	U		19,081		15,162				15,162
20	Other Support Aircraft		U			1	19,812			1	19,812
Total Other aircraft					**522,713**		**1,116,707**		**245,000**		**1,361,707**
Budget Activity 05: Modification of aircraft											

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
Budget Activity 04: Other aircraft									
Other Aircraft									
15	KC-130J	A	U	11	1,601,906	7	1,190,000	18	2,791,906
16	MQ-4 Triton	A	U		104,326				104,326
17	MQ-25	A	U	3	(823,368)			3	(823,368)
	Less: Advance Procurement (PY)				(-52,191)				(-52,191)
					771,177				**771,177**
18	MQ-25								
	Advance Procurement (CY)				80,965				80,965
	C (FY 2026 for FY 2027) (M)								
	C (FY 2027 for FY 2028) (M)				(80,965)				(80,965)
19	Marine Group 5 UAS	A	U	5	118,600			5	118,600
20	Other Support Aircraft		U	10	204,476			10	204,476
Total Other aircraft					**2,881,450**		**1,190,000**		**4,071,450**
Budget Activity 05: Modification of aircraft									

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
Modification of Aircraft											
21	F-18 A-D Unique	A	U		80,301		53,809				53,809
22	F-18E/F and EA-18G Modernization and Sustainm	A	U		483,823		576,229				576,229
23	Marine Group 5 UAS Series	A	U		112,672		137,318				137,318
24	AEA Systems		U		17,107		25,848				25,848
25	AV-8 Series	A	U		3,582						
26	Infrared Search and Track (IRST)	A	U		146,876		175,351				175,351
27	Adversary	A	U		49,724		21,535				21,535
28	F-18 Series	A	U		637,867		756,967				756,967
29	H-53 Series	A	U		94,946		63,227				63,227
30	MH-60 Series	A	U		97,197		100,093				100,093

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
	Modification of Aircraft								
21	F-18 A-D Unique	A	U		36,951				36,951
22	F-18E/F and EA-18G Modernization and Sustainm	A	U		563,832				563,832
23	Marine Group 5 UAS Series	A	U		179,603				179,603
24	AEA Systems		U		37,125				37,125
25	AV-8 Series	A	U						
26	Infrared Search and Track (IRST)	A	U		171,345				171,345
27	Adversary	A	U		24,732				24,732
28	F-18 Series	A	U		858,716				858,716
29	H-53 Series	A	U		91,903				91,903
30	MH-60 Series	A	U		236,555				236,555

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
31	H-1 Series	A	U		155,461		149,405		20,000		169,405
32	E-2 Series	A	U		134,974		132,700				132,700
33	Trainer A/C Series	A	U		12,415		12,151				12,151
34	C-130 Series	A	U		158,753		144,017				144,017
35	FEWSG	A	U		663		5				5
36	Cargo/Transport A/C Series	A	U		13,162		7,526				7,526
37	E-6 Series	A	U		126,727		163,737				163,737
38	Executive Helicopters Series	A	U		69,495		66,645				66,645
39	T-45 Series	A	U		148,967		173,433				173,433
40	Power Plant Changes	A	U		20,167		18,707				18,707
41	JPATS Series	A	U		24,157		21,330				21,330

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
31	H-1 Series	A	U		304,267				304,267
32	E-2 Series	A	U		96,428				96,428
33	Trainer A/C Series	A	U		12,359				12,359
34	C-130 Series	A	U		185,266				185,266
35	FEWSG	A	U						
36	Cargo/Transport A/C Series	A	U		20,100				20,100
37	E-6 Series	A	U		270,832				270,832
38	Executive Helicopters Series	A	U		57,319				57,319
39	T-45 Series	A	U		191,139				191,139
40	Power Plant Changes	A	U		23,765				23,765
41	JPATS Series	A	U		28,059				28,059

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
42	Aviation Life Support Mods	A	U		3,964						
43	Common ECM Equipment	A	U		49,354		88,553				88,553
44	Common Avionics Changes	A	U		139,072		161,376				161,376
45	Common Defensive Weapon System	A	U		10,687		8,926				8,926
46	ID Systems	A	U		7,020		3,011				3,011
47	P-8 Series		U		302,875		316,632				316,632
48	MAGTF EW for Aviation	A	U		25,597		22,356				22,356
49	V-22 (Tilt/Rotor ACFT) Osprey	B	U		264,954		314,145		160,000		474,145
50	Next Generation Jammer (NGJ)	A	U		444,761		428,686				428,686
51	F-35 STOVL Series	A	U		229,843		241,051				241,051
52	F-35 CV Series	A	U		154,235		140,280				140,280
53	QRC	A	U		26,957		24,893				24,893

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
42	Aviation Life Support Mods	A	U						
43	Common ECM Equipment	A	U		365,990				365,990
44	Common Avionics Changes	A	U		246,728				246,728
45	Common Defensive Weapon System	A	U		11,028				11,028
46	ID Systems	A	U		3,199				3,199
47	P-8 Series		U		381,014				381,014
48	MAGTF EW for Aviation	A	U		20,686				20,686
49	V-22 (Tilt/Rotor ACFT) Osprey	B	U		641,715				641,715
50	Next Generation Jammer (NGJ)	A	U		458,658				458,658
51	F-35 STOVL Series	A	U		428,881		81,000		509,881
52	F-35 CV Series	A	U		135,612		81,000		216,612
53	QRC	A	U		27,686				27,686

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
54	MQ-4 Series	A	U		79,913		180,463				180,463
55	DON Other 3 (TTNT)	A	U		-37						
56	DON Other 4 (TTNT)	A	U		-21						
57	DON Other 6 (TTNT)	A	U		-191						
Total Modification of aircraft					**4,328,019**		**4,730,405**		**180,000**		**4,910,405**
Budget Activity 06: Aircraft spares and repair parts											
Aircraft Spares and Repair Parts											
58	Spares and Repair Parts	A	U		2,125,592		2,782,627				2,782,627
Total Aircraft spares and repair parts					**2,125,592**		**2,782,627**				**2,782,627**
Budget Activity 07: Aircraft support equipment and facilities											
Aircraft Support Equip & Facilities											
59	Common Ground Equipment	A	U		572,690		584,561				584,561

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
54	MQ-4 Series	A	U		157,849				157,849
55	DON Other 3 (TTNT)	A	U						
56	DON Other 4 (TTNT)	A	U						
57	DON Other 6 (TTNT)	A	U						
Total Modification of aircraft					**6,269,342**		**162,000**		**6,431,342**
Budget Activity 06: Aircraft spares and repair parts									
Aircraft Spares and Repair Parts									
58	Spares and Repair Parts	A	U		4,511,417		239,790		4,751,207
Total Aircraft spares and repair parts					**4,511,417**		**239,790**		**4,751,207**
Budget Activity 07: Aircraft support equipment and facilities									
Aircraft Support Equip & Facilities									
59	Common Ground Equipment	A	U		666,140				666,140

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2025 Actuals		FY 2026 Discretionary Enacted		FY 2026 PL 119-21 Spend Plan		FY 2026 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
60	Aircraft Industrial Facilities	A	U		105,634		112,513		44,000		156,513
61	War Consumables	A	U		43,604		45,153				45,153
62	Other Production Charges	A	U		73,307		70,770				70,770
63	Special Support Equipment	A	U		396,543		117,962		40,000		157,962
64	Cancelled Account Adjustments	A	U		477						
Total Aircraft support equipment and facilities					**1,192,255**		**930,959**		**84,000**		**1,014,959**
Total Aircraft Procurement, Navy					**15,914,495**		**17,239,853**		**509,000**		**17,748,853**

Department of the Navy
FY 2027 President's Budget
Exhibit P-1
Total Obligational Authority
1506N Detail
(Dollars in Thousands)

Appropriation: 1506 Aircraft Procurement, Navy				FY 2027 Discretionary Request		FY 2027 Mandatory Request		FY 2027 Total	
Line No	Item Nomenclature	Ident Code	Sec	Qty	Cost	Qty	Cost	Qty	Cost
60	Aircraft Industrial Facilities	A	U		113,513				113,513
61	War Consumables	A	U		56,577				56,577
62	Other Production Charges	A	U		61,970				61,970
63	Special Support Equipment	A	U		218,318				218,318
64	Cancelled Account Adjustments	A	U						
Total Aircraft support equipment and facilities					**1,116,518**				**1,116,518**
Total Aircraft Procurement, Navy					**26,947,023**		**7,453,730**		**34,400,753**

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Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
1	01	01	0145	FA-18E/F	Volume 1 - 1
2	01	01	0147	Joint Strike Fighter CV	Volume 1 - 11
3	01	01	0147	Joint Strike Fighter CV, Advance Procurement	Volume 1 - 39
4	01	01	0152	JSF STOVL	Volume 1 - 47
5	01	01	0152	JSF STOVL, Advance Procurement	Volume 1 - 63
6	01	01	0158	CH-53K (Heavy Lift)	Volume 1 - 69
7	01	01	0158	CH-53K (Heavy Lift), Advance Procurement	Volume 1 - 85
8	01	01	0164	V-22 (Medium Lift)	Volume 1 - 99
9	01	01	0178	UH-1Y/AH-1Z	Volume 1 - 117
10	01	01	0193	P-8A Poseidon	Volume 1 - 123
11	01	01	0195	E-2D AHE	Volume 1 - 137
12	01	01	0195	E-2D AHE, Advance Procurement	Volume 1 - 151

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
14	03	01	0343	Multi-Engine Training System (METS)	Volume 1 - 155

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
15	04	01	0416	KC-130J	Volume 1 - 163
16	04	01	0442	MQ-4 TRITON	Volume 1 - 179
17	04	01	0449	MQ-25	Volume 1 - 189
18	04	01	0449	MQ-25, Advance Procurement	Volume 1 - 203
19	04	01	0452	Marine Group 5 UAS	Volume 1 - 207
20	04	01	0465	Other Support Aircraft	Volume 1 - 215

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
21	05	01	0502	F-18 A-D Unique	Volume 2 - 1
22	05	01	0505	F-18E/F and EA-18G Modernization and Sustainment	Volume 2 - 19
23	05	01	0507	Marine Group 5 UAS Series	Volume 2 - 55
24	05	01	0513	AEA Systems	Volume 2 - 81
25	05	01	0514	AV-8 Series	Volume 2 - 89
26	05	01	0515	Infrared Search and Track (IRST)	Volume 2 - 97
27	05	01	0522	Adversary	Volume 2 - 101
28	05	01	0525	F-18 Series	Volume 2 - 139
29	05	01	0528	H-53 Series	Volume 2 - 211
30	05	01	0530	MH-60 Series	Volume 2 - 241
31	05	01	0532	H-1 Series	Volume 2 - 279
32	05	01	0544	E-2 Series	Volume 2 - 311
33	05	01	0549	Trainer Acft Series	Volume 2 - 353
34	05	01	0560	C-130 Series	Volume 2 - 377
35	05	01	0561	Flt Elect Wrfr Supt Grp (FEWSG)	Volume 2 - 409
36	05	01	0562	Cargo/Transport Acft Series	Volume 2 - 415

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
37	05	01	0564	E-6 Series	Volume 2 - 433
38	05	01	0566	Executive Helicopters Series	Volume 2 - 487
39	05	01	0569	T-45 Series	Volume 2 - 503
40	05	01	0570	Power Plant Changes	Volume 2 - 545
41	05	01	0571	JT Primary Acft Trnr Sys (JPATS)	Volume 2 - 551
42	05	01	0575	Aviation Life Support Mods	Volume 2 - 571
43	05	01	0576	Common ECM Equipment	Volume 2 - 579
44	05	01	0577	Common Avionics Changes	Volume 2 - 597
45	05	01	0581	Common Defensive Weapon System	Volume 2 - 637
46	05	01	0582	ID Sys	Volume 2 - 645
47	05	01	0586	P-8 Series	Volume 2 - 653
48	05	01	0587	MAGTF EW for Aviation	Volume 2 - 669
49	05	01	0590	V-22 (Tilt/Rotor Acft) Osprey	Volume 2 - 677
50	05	01	0591	Next Generation Jammer (NGJ)	Volume 2 - 737
51	05	01	0592	F-35 STOVL Series	Volume 2 - 745
52	05	01	0593	F-35 CV Series	Volume 2 - 783
53	05	01	0595	QRC	Volume 2 - 823
54	05	01	0596	MQ-4 Series	Volume 2 - 825

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
58	06	01	0605	Spares and Repair Parts	Volume 3 - 1

Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
59	07	01	0705	Common Ground Equipment	Volume 3 - 15
60	07	01	0715	Aircraft Industrial Facilities	Volume 3 - 59
61	07	01	0720	War Consumables	Volume 3 - 67
62	07	01	0725	Other Production Charges	Volume 3 - 79
63	07	01	0735	Special Support Equipment	Volume 3 - 89
64	07	01	0790	Cancelled Account Adjustments	Volume 3 - 91

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AEA Systems	0513	24	05	01	Volume 2 - 81
AV-8 Series	0514	25	05	01	Volume 2 - 89
Adversary	0522	27	05	01	Volume 2 - 101
Aircraft Industrial Facilities	0715	60	07	01	Volume 3 - 59
Aviation Life Support Mods	0575	42	05	01	Volume 2 - 571
C-130 Series	0560	34	05	01	Volume 2 - 377
CH-53K (Heavy Lift)	0158	6	01	01	Volume 1 - 69
CH-53K (Heavy Lift), Advance Procurement	0158	7	01	01	Volume 1 - 85
Cancelled Account Adjustments	0790	64	07	01	Volume 3 - 91
Cargo/Transport Acft Series	0562	36	05	01	Volume 2 - 415
Common Avionics Changes	0577	44	05	01	Volume 2 - 597
Common Defensive Weapon System	0581	45	05	01	Volume 2 - 637
Common ECM Equipment	0576	43	05	01	Volume 2 - 579
Common Ground Equipment	0705	59	07	01	Volume 3 - 15
E-2 Series	0544	32	05	01	Volume 2 - 311
E-2D AHE	0195	11	01	01	Volume 1 - 137
E-2D AHE, Advance Procurement	0195	12	01	01	Volume 1 - 151

Line Item Title	Line Item Number	Line #	BA	BSA	Page
E-6 Series	0564	37	05	01	Volume 2 - 433
Executive Helicopters Series	0566	38	05	01	Volume 2 - 487
F-18 A-D Unique	0502	21	05	01	Volume 2 - 1
F-18 Series	0525	28	05	01	Volume 2 - 139
F-18E/F and EA-18G Modernization and Sustainment	0505	22	05	01	Volume 2 - 19
F-35 CV Series	0593	52	05	01	Volume 2 - 783
F-35 STOVL Series	0592	51	05	01	Volume 2 - 745
FA-18E/F	0145	1	01	01	Volume 1 - 1
Flt Elect Wrfr Supt Grp (FEWSG)	0561	35	05	01	Volume 2 - 409
H-1 Series	0532	31	05	01	Volume 2 - 279
H-53 Series	0528	29	05	01	Volume 2 - 211
ID Sys	0582	46	05	01	Volume 2 - 645
Infrared Search and Track (IRST)	0515	26	05	01	Volume 2 - 97
JSF STOVL	0152	4	01	01	Volume 1 - 47
JSF STOVL, Advance Procurement	0152	5	01	01	Volume 1 - 63
JT Primary Acft Trnr Sys (JPATS)	0571	41	05	01	Volume 2 - 551
Joint Strike Fighter CV	0147	2	01	01	Volume 1 - 11
Joint Strike Fighter CV, Advance Procurement	0147	3	01	01	Volume 1 - 39
KC-130J	0416	15	04	01	Volume 1 - 163
MAGTF EW for Aviation	0587	48	05	01	Volume 2 - 669

Line Item Title	Line Item Number	Line #	BA	BSA	Page
MH-60 Series	0530	30	05	01	Volume 2 - 241
MQ-25	0449	17	04	01	Volume 1 - 189
MQ-25, Advance Procurement	0449	18	04	01	Volume 1 - 203
MQ-4 Series	0596	54	05	01	Volume 2 - 825
MQ-4 TRITON	0442	16	04	01	Volume 1 - 179
Marine Group 5 UAS	0452	19	04	01	Volume 1 - 207
Marine Group 5 UAS Series	0507	23	05	01	Volume 2 - 55
Multi-Engine Training System (METS)	0343	14	03	01	Volume 1 - 155
Next Generation Jammer (NGJ)	0591	50	05	01	Volume 2 - 737
Other Production Charges	0725	62	07	01	Volume 3 - 79
Other Support Aircraft	0465	20	04	01	Volume 1 - 215
P-8 Series	0586	47	05	01	Volume 2 - 653
P-8A Poseidon	0193	10	01	01	Volume 1 - 123
Power Plant Changes	0570	40	05	01	Volume 2 - 545
QRC	0595	53	05	01	Volume 2 - 823
Spares and Repair Parts	0605	58	06	01	Volume 3 - 1
Special Support Equipment	0735	63	07	01	Volume 3 - 89
T-45 Series	0569	39	05	01	Volume 2 - 503
Trainer Acft Series	0549	33	05	01	Volume 2 - 353
UH-1Y/AH-1Z	0178	9	01	01	Volume 1 - 117

Line Item Title	Line Item Number	Line #	BA	BSA	Page
V-22 (Medium Lift)	0164	8	01	01	Volume 1 - 99
V-22 (Tilt/Rotor Acft) Osprey	0590	49	05	01	Volume 2 - 677
War Consumables	0720	61	07	01	Volume 3 - 67

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Appropriation 1506N: Aircraft Procurement, Navy

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Appropriation 1506N: Aircraft Procurement, Navy

Line #	BA	BSA	Line Item Number	Line Item Title	Page
59	07	01	0705	Common Ground Equipment	Volume 3 - 15
60	07	01	0715	Aircraft Industrial Facilities	Volume 3 - 59
61	07	01	0720	War Consumables	Volume 3 - 67
62	07	01	0725	Other Production Charges	Volume 3 - 79
63	07	01	0735	Special Support Equipment	Volume 3 - 89
64	07	01	0790	Cancelled Account Adjustments	Volume 3 - 91

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Aircraft Industrial Facilities	0715	60	07	01	Volume 3 - 59
Cancelled Account Adjustments	0790	64	07	01	Volume 3 - 91
Common Ground Equipment	0705	59	07	01	Volume 3 - 15
Other Production Charges	0725	62	07	01	Volume 3 - 79
Spares and Repair Parts	0605	58	06	01	Volume 3 - 1
Special Support Equipment	0735	63	07	01	Volume 3 - 89
War Consumables	0720	61	07	01	Volume 3 - 67

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Executive Summary for Aircraft Procurement, Navy

Table 1: Funding Overview			
	FY 2025 ($K)	FY 2026 ($K)	FY 2027 ($K)
Discretionary	$ 15,914,495	$ 17,239,853	$ 26,947,023
Mandatory	$ -	$ 509,000	$ 7,453,730
Total	$ 15,914,495	$ 17,748,853	$ 34,400,753

Table 2: Funding Overview				
BLI	Reconciliation Bin Title	FY 2025 ($K)	FY 2026 ($K)	FY 2027 ($K)
0147	Air Superiority		$ -	$ 3,926,560
0152	Air Superiority		$ -	$ 1,935,380
0416	Air Superiority		$ 145,000	$ 1,190,000
0449	Air Superiority		$ 100,000	$ -
0532	Readiness		$ 20,000	$ -
0590	Air Superiority		$ 160,000	$ -
0592	Air Superiority		$ -	$ 81,000
0593	Air Superiority		$ -	$ 81,000
0605	Air Superiority		$ -	$ 239,790
0715	Munitions & Supply Chain		$ 44,000	$ -
0735	Air Superiority		$ 40,000	$ -
Mandatory Total		**$ -**	**$ 509,000**	**$ 7,453,730**

MANDATORY FUNDING JUSTIFICATION:

The FY 2027 request for Aircraft Procurement, Navy includes $26,947,023 thousand of discretionary and $7,453,730 thousand of mandatory for a total of $34,400,753 thousand.

The mandatory funds support:
Joint Strike Fighter (JSF) Carrier Variant (CV): The mandatory funds provide for the procurement of 29 F-35Cs, non-recurring flyaway, and support efforts.

JSF Short Takeoff and Vertical Landing (STOVL): The mandatory funds provide for the procurement of 10 F-35B, non-recurring flyaway, and support efforts.

KC-130J: The mandatory funds provide for the procurement of seven KC-130J aircraft, non-recurring flyaway, and support efforts.

F-35 STOVL Series: The mandatory funds provide Block 4 modification and retrofit products.

F-35 CV Series: The mandatory funds provide for Correction of Deficiency and Block 4 modification and retrofit products.

Spares and Repair Parts: The mandatory funds support critical procurement and sustainment for the F-35 program. The funding is essential for acquiring long-lead items, including initial engine spares, site activation hardware, and depot spares for Lot 20 aircraft. This investment continues to support Global Sustainment Support (GSS) Reset initiatives aimed at enhancing F-35 readiness by improving parts availability, reducing resupply times, and boosting maintenance efficiency.

The FY 2026 spend plan for Aircraft Procurement, Navy includes $17,239,853 thousand of discretionary and $509,000 thousand of mandatory for a total of $17,748,853 thousand.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	**P-1 Line Item Number / Title:** 0605 / Spares and Repair Parts

ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A

Line Item MDAP/MAIS Code: N/A

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	0.000	2,125.592	2,782.627	4,511.417	0.000	4,511.417	4,136.354	4,680.172	4,197.233	3,848.539	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	0.000	2,125.592	2,782.627	4,511.417	0.000	4,511.417	4,136.354	4,680.172	4,197.233	3,848.539	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**0.000**	**2,125.592**	**2,782.627**	**4,511.417**	**0.000**	**4,511.417**	**4,136.354**	**4,680.172**	**4,197.233**	**3,848.539**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

All aviation spares requirements are developed using accredited sparing models. APN-6 is an "enabler" account that proactively supports the readiness and sustainment of Navy and Marine Corps aviation platforms by procuring all applicable spare and repair parts associated with end-items and modifications funded under APN Budget Activities (BA) 1-4 (aircraft), BA 5 (modification of aircraft), and BA 7 (aircraft support equipment and facilities). As an enabler account, APN-6 anticipates and aligns with program needs, installation schedules, basing strategies, and evolving maintenance data to ensure timely availability of critical components.

The Initial spares category includes all repairable and consumable allowances required to support the quantity and Type/Model/Series (T/M/S) of aircraft and aircraft systems in new procurement. This includes support during Interim Contractor Support (ICS) for Repair of Repairables (ROR) prior to Material Support Date (MSD), as well as for aircraft modifications. Key platforms supported by initial spares include F-35, P-8A, MQ-25, CH-53K and KC-130J.

Initial spares supporting aircraft procured under APN BA-1 through BA-4 are based on the number of aircraft being procured, basing plans, flying hours, maintenance data, and additional data elements derived from the Weapon System Planning Document and Aircraft Program Data File that are used as input parameters for the Readiness Based Sparing model and the Retail Inventory Model for Aviation for the determination of spare engine requirements. Spare engines and engine modules are procured under Initial spares during the production of the aircraft and do not transition to the Navy Working Capital Fund (NWCF).

The Initial spares category funds Repair of Repairables (ROR) (9401) via contractor support, prior to the MSD, at which time repairs are turned over to the organic depots.

Spares for Modification (9504) follow the APN BA-5 modification budget for all T/M/S supporting various Engineering Change Proposals (ECPs) and Operational Safety Improvement Program (OSIP) initiatives.

Spares for Aircraft Support Equipment and Facilities follow the APN BA-7 budget for all T/M/S providing spares for training devices and support equipment (0720 and 9705-9709).

Wholesale Supply Inventory (0930) includes spare parts that support long-term maintenance of weapon systems after they reach their Material Support Date (MSD). These spares help ensure system readiness and protect the financial health of the Navy Working Capital Fund (NWCF). They go beyond initial stock levels and include:

Lay-In Spares - Purchased by the Program Office to build initial wholesale inventory, then transferred to NAVSUP WSS (WSS) for ongoing sustainment at MSD.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

Density Increase Spares - Added to support growing number of systems, to help WSS prepare for increased demand.
Reliability Spares - Used to replace parts that fail more often as systems age or become obsolete due to issues like Diminishing Manufacturing Sources and Material Shortages (DMSMS).

Replenishment spares are composed of two distinct groups of spares: Headquarters Replenishment and Outfitting spares. NAVAIR procures and manages the inventory of Headquarters Replenishment spares with APN-6 funding while WSS procures and manages the inventory of Outfitting spares with NWCF.

Headquarters Replenishment spares procure shipping containers (9710), T-38 Test Pilot School (TPS) Spares (9711) and various programs (9712) such as E-6B, manned recon programs and designated cargo/ passenger transportation aircraft. Due to the nature of Adversary and Headquarters Replenishment programs, spares are procured with APN-6 for the life of the program and are not transferred to NWCF.

The Outfitting Replenishment category funds the Aviation Outfitting Account for Repairables (AOA) (9713) and Aviation Outfitting Account for Consumables (ACA) (9714) for initial sparing allowances and range/ depth increases onboard operational CVNs and amphibious ships (LHA/D), Forward Deployed Naval Forces and Continental United States Naval Aviation Shore Commands, and Marine Aviation Logistics Squadrons. WSS uses NWCF as a short-term funding vehicle to order spare parts from vendors with multi-year lead times. It requires sufficient and stable APN-6 Outfitting funding to pay back the NWCF before sending the outfitting material to Fleet units.

AOA/ACA fills Aviation and Shore Consolidated Allowances Lists (AVCALs/SHORCALs) and are integral in providing 90-day sustainment levels to maintain operational and wartime readiness for fielded systems such as F/A-18, H-1, E-2, V-22, P-8, H-60, MQ-4, and Common Avionics while deployed aboard air-capable ships plus aviation shore sites. AOA/ACA funding also supports improved aviation operational readiness across the Fleet by providing immediate-fill, point-of-use spare parts needed to fix aircraft in a down status and mitigate longer logistics response times.

The FY 2027 request for Spares and Repair Part includes $4,511,417 thousand of discretionary and $239,790 thousand of mandatory (reconciliation) for a total of $4,751,207 thousand. FY 2027 total funding supports critical procurement and sustainment for the F-35 program. The funding is essential for acquiring long-lead items, including initial engine spares, site activation hardware, and depot spares for Lot 20 aircraft. This investment continues to support Global Sustainment Support (GSS) Reset initiatives aimed at enhancing F-35 readiness by improving parts availability, reducing resupply times, and boosting maintenance efficiency. A key component of this strategy is maintaining the Navy and Marine Corps' share of the Global Spares Pool (GSP), a cost-sharing system with the Air Force and international partners that optimizes spare parts inventory and reduces costs for all participants. Ultimately, this funding is critical for improving Mission Capable rates and achieving sustainment goals across the entire fleet.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	**P-1 Line Item Number / Title:** 0605 / Spares and Repair Parts
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A — **Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A	

Exhibits Schedule					Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total
Exhibit Type	Title*	Subexhibits	ID CD	MDAP/ MAIS Code	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*
P-18	APN spares				- / -	- / 2,125.592	- / 2,782.627	- / 4,511.417	- / -	- / 4,511.417
P-40	**Total Gross/Weapon System Cost**				**- / 0.000**	**- / 2,125.592**	**- / 2,782.627**	**- / 4,511.417**	**- / 0.000**	**- / 4,511.417**

Title represents the P-18 Title for Spares.

Note: Totals in this Exhibit P-40 set may not be exact or sum exactly due to rounding.

Justification:

Aviation sparing is a critical enabler of naval power projection. It directly supports the Chief of Naval Operations (CNO) and the Commandant of the Marine Corps (CMC) in building and sustaining a credible combat force capable of keeping sea lanes open, deterring conflict, and winning wars. By delivering initial plane-side spare and repair parts per authorized allowance listings, aviation sparing ensures the operational readiness of naval aviation platforms for force generation and global deployment across key theaters like EUCOM and INDOPACOM. Without timely and sufficient aviation sparing, the Navy and Marine Corps (DoN) risk degraded readiness, delayed response times, and reduced combat effectiveness in contested environments.

FY2027 funding levels prioritize immediate readiness needs across the fleet, ensuring sustained support for today's afloat deployers, shore stations, and expeditionary units. At the same time, this investment strategically supports the long-term sustainment of key aviation platforms and systems critical to the Airwing of the Future and the Aviation Combat Element (ACE).

Due to multi-year supplier lead times, the DoN must invest in spares today to ensure future readiness and operational success. These strategic investments increase the range and depth of spares onboard CVNs and the ACE, directly improving deployed aviation readiness and supporting the CNO's 90-day endurance requirement for repair parts. Enhancing onboard spares also extends CVN and the ACE time on station without resupply, reducing the logistics burden in contested environments.

Initial contractor spares, engine spares, and Peculiar Support Equipment (PSE) spares are major cost drivers as new T/M/S continue to be introduced, procured, and modified for technological improvements. Aviation spares support changes to basing plans and required support packages. More specifically, AVCAL/SHORCAL funding enables maximized employment for Carrier Air Wings/Marine Aircraft Group squadrons to train and deploy with minimal Non-Mission Capable, Supply (NMCS) impacts to readiness. The aviation spares budget further supports the Secretary of Defense's strategy to improve warfighting readiness by addressing urgent warfighting materiel readiness shortfalls.

Initial Spares:

FY2027 Initial spares funding includes required support of the following aircraft platforms:

F/A-18 E/F (0145)

FY2027 funding supports Consolidated Automated Support System (CASS) Operational Test Program Sets (OTPS) for the Infrared Search and Track (IRST) System. This funding supports EO4 emerging system requirements to support F/A-18E/F IRST AN/ASG-34 Block III Upgrade and hardware obsolescence of CASS/eCASS EO3 configuration.

Joint Strike Fighter (JSF) Carrier Variant (CV) (F-35C) (0147) and Short Takeoff and Vertical Landing (STOVL) (F-35B) (0152)

CV Funding increased from $202.029M (FY2026) to $520.056M (FY2027) (+$318.027M)

The FY2027 request for Joint Strike Fighter (JSF) Carrier Variant (CV) (F-35C) USN includes $422.842 million of discretionary and $0 of mandatory (reconciliation) for a total of $422.842 million.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	**P-1 Line Item Number / Title:** 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A	**Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A		

The FY2027 request for Joint Strike Fighter (JSF) Carrier Variant (CV) (F-35C) USMC includes $97.214 million discretionary and $85.066 million of mandatory (reconciliation) for a total of $182.280 million.

The FY2027 request for Joint Strike Fighter (JSF) Short Takeoff and Vertical Landing (STOVL) (F-35B) includes $146.721 million of discretionary and $154.724 million of mandatory (reconciliation) for a total of $301.445 million.

FY2027 funding, comprising both discretionary and mandatory allocations, supports critical procurement and sustainment for the F-35 program. The funding is essential for acquiring long-lead items, including initial engine spares, site activation hardware, and depot spares for Lot 20 aircraft. This investment continues to support Global Sustainment Support (GSS) Reset initiatives aimed at enhancing F-35 readiness by improving parts availability, reducing resupply times, and boosting maintenance efficiency. A key component of this strategy is maintaining the Navy and Marine Corps' share of the Global Spares Pool (GSP), a cost-sharing system with the Air Force and international partners that optimizes spare parts inventory and reduces costs for all participants. Ultimately, this funding is critical for improving Mission Capable rates and achieving sustainment goals across the entire fleet.

CH-53K (0158)

FY2027 funding continues to build the required range and depth of T408 engine spares and spare parts commensurate with the growing CH-53K inventory. FY2027 spare engine procurements are required to accommodate a higher demand signal as the CH-53K platform begins to deploy in FY2026 and the T408 Mean Engine Flight Hours Between Removal (MEFHBR) is predicted to decrease. The FY2027 funding will enable the program to remain on track to support deployed Fleet flight operations.

V-22 (0164)

FY2027 funding supports spares MV-22 related procurements for Organizational Parts List (engine component) support on L-Class ships.

P-8A (0193) Funding increased from $54.835M (FY2026) to $94.763M (FY2027) (+$39.928M)

FY2027 funding supports Engine Spares procurement for the CFM56-7B27 Engine which includes the bare engine, and the engine build up kit that provides necessary parts for installation to the aircraft. Current engine inventory is short due to the FY2021 increase of the Program of Record (with 11 more aircraft in the inventory since the last spare model was run) and demonstrated time on wing of 6,000 hours compared to the projected time on wing of 10,000 hours based on commercial use and models.

E-2D AHE (0195) Funding increased from $0.006M (FY2026) to $0.030M (FY2027) (+$0.024M)

FY2027 funding supports PSE spares procurements in support of Radar Processing and Cooling System (RPCS) Live Sensor Feed, Vapor Cycle Test Stand (VCTS), and Onboard Oxygen Generator System (OBOGS) Air Cart.

Joint Primary Aircraft Training System (JPATS) (0339) Funding increased from $10.860M (FY2026) to $13.479M (FY2027) (+$2.619M)

FY2027 funding is critical to sustaining the JPATS T-6 fleet and supporting U.S. Navy and Marine Corps pilot training. It covers procurement of essential engine, propeller, wing, and flight critical weapons replacement assemblies (WRA's) necessary for T-6 mission capability. The JPATS Contractor Logistics Sparing (CLS) Model identified a need for 10 additional engines and more propellers due to 22 aircraft mishaps and major engine repairs from FY21-FY23 which have significantly increased repair demands. Without timely procurement, Naval Aviator production will be disrupted and negatively impact student pilot throughput.

Advanced Helicopter Training System (AHTS) TH-73A (0344) Funding increased from $7.838M (FY2026) to $20.602M (FY2027) (+$12.764M)

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

FY2027 funding is critical to procure initial spare engines and dampers for the AHTS TH-73A fleet. The program includes 130 aircraft and requires 32 spare engines to maintain readiness for training. Severe weather events in late FY2024 and early FY2025 damaged key components, leading to unplanned removals and increased demand, especially of dampers. Combined with expected engine failures and long repair times, the lack of spares threatens training continuity. Without timely procurement, Naval Aviator production will be disrupted, negatively impacting U.S. Navy and Marine Corps rotary-wing readiness.

KC-130J (0416) Funding increased from $24.251M (FY2026) to $86.180M (FY2027) (+$61.929M)

FY2027 funding supports the procurement of initial spares necessary to sustain multiple pre-MSD components, address DMSMS requirements, and execute several modification efforts. These efforts include both production and cut-in deliveries. Supported items include AE2100D3 engines, Quick Engine Change Kits (QECK), propellers, In-Flight Refueling capabilities, communication suite upgrades, satellite & inertial navigation systems, and mission computer upgrades.

MQ-25 (0449) Funding increased from $35.797M (FY2026) to $63.287M (FY2027) (+$27.490M)

FY2027 will complete the range and depth for 2nd and 3rd MQ-25A deployments. Data maturity along with fact of life price increase for end items and raw material are contributors to cost increase. The MQ-25A spares are used to maintain safety and readiness in support of deployed CAG operations, fulfilling the organic CVN tanking role. Spares packages are tailored for each detachment to deploy with requisite spares in support of operational deployments. Increase between fiscal year requirements are commensurate with site (CVN/Shore) standup and deployment schedule tempo coupled with the resultant flight hour growth.

VH-92A (0455) Funding increased from $0M (FY2026) to $5.034M (FY2027) (+$5.034M)

FY2027 funding increase is critical for procurement of the CT7-8A6 engine spares for VH-92A. There is a single test cell intermediate level maintenance and depot level maintenance capability standup.

Other Support Aircraft (0465) Funding increased from $3.409M (FY2026) to $16.584M (FY2027) (+$13.175M)

FY2027 funding supports the procurement of initial spares necessary because of UC-12W aircraft procurement increase from one (1) in FY26 to ten (10) in FY27. These efforts include, but are not limited to, the Initial Sparing needed to support the increase in delivered aircraft. Supported items include PT6A-60A engines, propellers, starter generators, brakes, nose and main landing gear (NLG/MLG) and wheel assemblies, and tires.

Spares for Repair of Repairables (ROR) (9401) Funding increased from $165.393M (FY2026) to $262.071M (FY2027) (+$96.678M)

FY2027 funding provides repair of new parts for pre-MSD platforms and systems such as AH-1Z/UH-1Y, ALQ-99 LBC, CH-53K, C/MV-22, E-2D, E-6B, E/A-18G, F/A -18 A-D, F/A-18E/F, F/A-18E/F Infrared Search and Track (IRST), Intrepid Tiger, MH-60R/S, MQ-25, MQ- 4, MQ-9, Next Gen Jammer-Mid Band (NGJ-MB), P-8A and Aviation Support*.

* Aviation Support consists of BRU-61, Consolidated Automated Support System (CASS), Common Avionics, Common Support Equipment (CSE) Avionics, & CSE Non-Avionics.

Spares for Modifications (9504) Funding increased from $306.867M (FY2026) to $832.018M (FY2027) (+$525.151M)

FY2027 funding supports modification and capability upgrades for platforms and systems such as AH-1Z/UH-1Y, ALQ-99 Low Band Consolidation (LBC), Aviation Support CVW*, CH-53K, C/MV-22, E-2D, E-6B, E/A-18G (+ MIDS/JTRS/TTNT), F/A-18A-D, F/A-18E/F (+ MIDS/JTRS/TTNT), F-5 (Adversary), KC-130J, Manned Recon, MH-60R/S, MQ-4C, MQ-9, Next Generation Jammer - Mid Band (NGJ-MB), P-8A, Project Beartrap and VH-92A.

Funding increase for modification spares between FY2026 and FY2027 is essential to enhance operational readiness, mitigate critical safety risks, and modernize key warfighting capabilities across multiple platforms. The most significant increases are designated for the following vital procurements:

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

E/A-18G (+$244.0M): To enhance electronic attack capabilities and interoperability through the procurement of spares for:
- Next Generation Electronic Attack (NGEAU): Modernizes the core electronic warfare suite.
- Joint Tactical Terminal (JTT)-Global Lightning (GL): Improves tactical data reception and situational awareness.
- Digital Video Mapping Computer-Upgrade (DVMC-U)
- Brizo to include new requirement for APX-111 Combined Interrogator Transponder (CIT)

Aviation Support CVW* (+$111.9M): To ensure fleet readiness, survivability, and extend the service life of critical assets:
- Digital Interoperability (DI) Marine Air Ground Task Force (MAGTF) Agile Network Gateway Link (MANGL) (DI MANGL): Establishes essential supply support for this digital interoperability modification to ensure mission readiness.
- Integrated Defense Electronic Countermeasures (IDECM) / Directional Infrared Countermeasure (DAIRCM): Procures upgraded electronic countermeasures kits (ALQ-214) and defensive systems (AAQ-45) to enhance aircraft survivability.
- T-45 mitigation of urgent engine and physiological episode (PE) safety-of-flight risks and Service Life Extension Program spares addressing avionics obsolescence, ensuring fleet viability through 2035.

F/A-18E/F (+$65.0M): To modernize the platform's electronic warfare and targeting systems by procuring spares for:
- DVMC-U
- JTT-GL
- LITENING/Artemis FEU (FLIR Electronic Unit): upgrades the G4 pod to LITENING Digital Port (LDP) Pod and a brand-new ARTEMIS pod.
- Advanced Electronic Warfare Suite (ADVEW): replaces the legacy ALR-67 Radar Warning Receiver and ALQ-214 onboard jammer systems with a single advanced electronic warfare suite.
- Brizo to include new requirement for APX-111 CIT
- Active Electronically Scanned Array (ASEA) AN-APG-65 and AN-APG-73

E-6B (+$25.0M): To ensure structural integrity, sustain mission readiness, and correct previous shortfalls in modernization spares for the aging E-6B fleet. This increase is designated for three primary efforts:
- Structural Sustainment Service Life Extension Program (SLEP): Procures critical structural components (spar chords, leading-edge flaps) that were underestimated in the original SLEP budget. This is essential for addressing accelerated crack growth and corrosion, ensuring aircraft safety and availability.
- Block II Modernization Spares: Corrects an underestimation for initial spares by funding key Block II components for shelf stock and reserve kits. This includes Family of Advanced Beyond Line-of-Sight Terminals (FAB-T)/Presidential and National Voice Conferencing (PNVC) battle station fiber optic/radio frequency (RF) cables and antenna power supply fans, which are vital for the upgraded communications suite.
- Newly Added System Support (OSIP): Funds the procurement of spares for newly added requirements, including Advanced Data Link (ADL), KAPTON wiring replacements, auxiliary power unit (APU) exhaust boxes, and the Color Weather Radar system.

MQ-9 (+$24.0M): To expand the platform's operational capabilities and supportability through spares for:
- Maritime Domaine Awareness (MDA): Enhances maritime surveillance capabilities.
- Detect and Avoid System (DAAS): Improves operational safety in diverse airspace.
- Multifunctional Information Distribution System (MIDS) Joint Tactical Radio System (JTTRS) & Peculiar Support Equipment (PSE): Supports tactical data distribution and ensures adequate PSE is available.

* Aviation Support CVW consists of Non-T/M/S specific trainers and training A/C.

Spares Wholesale Supply Inventory (0930) Funding increased from $161.412M (FY2026) to $518.235M (FY2027) (+$356.823M)

FY2027 funding supports shortfalls in Wholesale Inventory that support long-term maintenance of weapon systems after they reach their Material Support Date (MSD). The funding addresses shortfalls needed to restock operating units and support component repairs. It covers parts obsolescence across multiple platforms and fills gaps in wholesale spares inventory that were not initially included in the program office's provisioning plan.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

JSF STOVL (F-35B), MQ-25 and P-8A experienced the most significant funding increases from FY2026 to FY2027: JSF (F-35B) from $0 to $209.6M, MQ-25 from $23.9M to $66.8M and P-8A from $17.5M to $89.2M.

Spares for War Consumables (BRU-61) (0720)

FY2027 funding supports contractor spares procurements for bomb rack requirements to support the expected fielding of the Small Diameter Bomb (SDB) II on F-35C resulting in higher usage for spares. BRU-61 B/A is a USAF-fielded bomb rack used by the USMC to support integration on F-35B/C and will be used as an interim solution for SDB II integration procurements of sufficient BRU-61C/A bomb racks. The BRU-61B/A is not suitable for long-term DON operational use. Procurement of BRU-61C/A is anticipated to begin in FY26, and delivering IOC quantities in 4QFY28. BRU-61B/A will be in use through FY2031.

Spares for Training Devices (9705) Funding increased from $12.424M (FY2026) to $17.982M (FY2027) (+$5.558M)

FY2027 funding supports the Operational Availability of training systems that provide training for all facets of Navy and Marine Corps Aviation mission from basic skills and tactics training to advanced skills and mission rehearsal training, for aircrew, operators and maintainers. Training Device Spares provides the material necessary to ensure the systems are Maintainable, supportable, and sustainable, as required by OPNAVINST 1551.11B (Policies and Procedures for Fielded Training Systems Support of Fielded Aviation Training Systems).

Spares for Common Support Equipment (CSE) parts (9707) Funding increased from $0.776M (FY2026) to $2.875M (FY2027) (+$2.099M)

FY2027 funding supports spare parts procurement for upgraded CSE systems critical to fleet maintenance. Identified through the Individual Spare Item List (ISIL), these spares prevent delays, extended repairs, and reduced availability of key assets. They include a 400 gallon Liquid Nitrogen (LIN) trailer, a 400 gallon Liquid Oxygen (LOX) trailer, Mobile Magnetic Particle Unit (MMPU) and Program Loader Set (PLS) ECP. Timely investment safeguards readiness and reduces strain on NWCF resources. Funding will also provide support for Integrated Maintenance Diagnostic System Test Set which is used to trouble shoot the aircraft Integrated Maintenance Diagnostic System and reduce maintenance manhours and repair costs.

Spares for Consolidated Automated Support System (CASS) Spares (9708) Funding increased from $1.501M (FY2026) to $3.898M (FY2027) (+$2.397M)

FY2027 funding supports spare parts procurement for the Electronic CASS (eCASS) which is used to test and maintain aircraft avionics. Obsolescence was managed during Full Rate Production 2 (FRP) 2, but new requirements from platforms like the F-35, E-2D, and unmanned aerial vehicles (UAVs) require a follow-on FRP 3. While the current Bill of Materials (BoM) is supportable through 2031, many components are no longer available in needed quantities. Lockheed Martin Rotary and Mission Systems and the Fleet Support Team (FST) are updating the BoM to enable continued production. FY2027 funding ensures readiness by supporting the new configuration with necessary spares.

Spares for Tactical Combat Training System (TCTS) spares (9709) Funding increased from $3.625M (FY2026) to $7.755M (FY2027) (+$4.130M)

FY2027 funding supports procurement of initial spares TCTS pods which are mounted to aircraft including the F/A-18, EA-18G, AH-1Z/UH-1Y, AV-8B, F-5, and F-16.These spares are required to maintain the TCTS pods operation which are being procured in FY2027 for NAS Lemoore, Oceana, and Virginia Capes (VACAPES), Key West, Pacific Missile Range Facility (PMRF) and West PAC training ranges.

Replenishment:

Spares for 6K (Cog) (9710) Funding increased from $61.249M (FY2026) to $61.450M (FY2027) (+$0.201M)

FY2027 funding correlates to spares being procured for development of prototype containers for both FA-18 E/F and EA-18G Main and Nose landing gear (LG) assemblies. Due to size/cost of the Main/Nose LG assemblies and to prevent damage during shipping/handling. FY2027 funding supports sparing requirements that are prioritized in support of identified critical shipping container procurements.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 06: Aircraft Spares and Repair Parts / BSA 1: Aircraft Spares and Repair Parts	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	
ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

Spares for T-38 Test Pilot School (TPS) (9711) Funding increased from $0.534M (FY2026) to $1.309M (FY2027) (+$0.775M)

FY2027 funding increase supports procurement of replenishment spares via USAF Performance Based Logistics (PBL) contract in support of US Naval Test Pilot School. Cost increases due to T-38 structural modification through Talon Repair, Improvement and Modification programs and Wing Upgrade Program. These replenishment spares are required to improve safety, extend the life of the weapon system, and avoid negatively impacting student Test Pilot training.

Spares for Headquarters (HQ) Replenishment (9712) Funding increased from $60.019M (FY2026) to $102.084M (FY2027) (+$42.065M)

FY2027 funding supports replenishment spares for the VH-92A Executive Helicopter, Direct Support Squadron (DSS), E-6B, Project Beartrap, and Manned Reconnaissance programs. For the VH-92A, funding ensures readiness during scheduled maintenance and offsets rising spare part costs. It also supports the VH-3D and VH-60N executive helicopter sundown plan. DSS spares are critical for deployed operations in austere environments by preventing Aircraft on Ground situations. E-6B funding replenishes aging stock and supports Block II upgrades. Project Beartrap funding provides updated Anti-Submarine Warfare systems and support hardware. Manned Reconnaissance spares sustain readiness for Joint Chiefs of Staff tasking.

Spares for Aviation Outfitting Account (AOA) Repairables (9713) Funding increased from $1,231.978M (FY2026) to $1,595.170M (FY2027) (+$363.192M)

FY2027 funding supports the Department of Navy's sustainment of legacy aviation platforms including the F/A-18, AH-1Z, UH-1Y, E-2, MV-22, P-8, H-60, H-53, Common Avionics, and Special Projects by procuring critical initial spares through Aviation Outfitting. These spares fill AVCAL and SHORCAL requirements, aligned with the CNO and CMC readiness strategies. Funding also supports increased combat flying hours and expands material availability at OCONUS sites and air stations to ensure operational readiness, reduce repair delays, and sustain combat effectiveness.

Spares for Aviation Outfitting Account (AOA) Consumables (9714)

FY2027 funding supports improved aviation operational readiness across the Fleet, fulfillment of carrier and amphibious ships supply, air station allowance growth, and consumable parts.

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 06 / 1	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	Title: APN spares

End Item Line Item Number / Name [MDAP/MAIS]	Prior Years ($ M)	FY 2025 ($ M)	FY 2026 ($ M)	FY 2027 Base ($ M)	FY 2027 OOC ($ M)	FY 2027 Total ($ M)
Initial						
BA 01 - Combat Aircraft						
0145 / FA-18E/F	-	0.788	1.651	1.479	-	1.479
0147 / Joint Strike Fighter CV	-	114.910	202.029	520.056	-	520.056
0152 / JSF STOVL	-	201.029	253.466	146.721	-	146.721
0158 / CH-53K (Heavy Lift)	-	54.675	79.354	41.284	-	41.284
0164 / V-22 (Medium Lift)	-	0.016	6.850	0.765	-	0.765
0193 / P-8A Poseidon	-	-	54.835	94.763	-	94.763
0195 / E-2D AHE	-	-	0.006	0.030	-	0.030
BA 03 - Trainer Aircraft						
0339 / JT Primary Acft Trnr Sys (JPATS)	-	-	10.860	13.479	-	13.479
0343 / Multi-Engine Training System (METS)	-	41.020	-	0.000	-	0.000
0344 / Advanced Helicopter Training System	-	14.911	7.838	20.602	-	20.602
BA 04 - Other Aircraft						
0416 / KC-130J	-	4.699	24.251	86.180	-	86.180
0442 / MQ-4 TRITON	-	3.072	-	0.000	-	0.000
0449 / MQ-25	-	57.106	35.797	63.287	-	63.287
0452 / Marine Group 5 UAS	-	39.379	-	0.000	-	0.000
0455 / VH-92A Executive Helo	-	-	-	5.034	-	5.034
0465 / Other Support Aircraft	-	-	3.409	16.584	-	16.584
9401 / Spares for Repair of Repairables	-	15.699	165.393	262.071	-	262.071
BA 05 - Modification of Aircraft						
9504 / Spares for Modifications	-	310.636	306.867	832.018	-	832.018
BA 06 - Aircraft Spares and Repair Parts						
0930 / Wholesale Supply Inventory	-	63.688	161.412	518.235	-	518.235
BA 07 - Aircraft Support Equip & Facilities						
0720 / War Consumables	-	2.389	2.491	2.446	-	2.446
9705 / Spares for Training Devices	-	17.827	12.424	17.982	-	17.982
9707 / Spares for CSE Parts	-	1.335	0.776	2.875	-	2.875
9708 / Spares for CASS Spares	-	1.442	1.501	3.898	-	3.898
9709 / Spares for TCTS Spares	-	3.664	3.625	7.755	-	7.755
Subtotal: Initial	**-**	***948.285***	***1,334.835***	***2,657.544***	**-**	***2,657.544***

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 06 / 1	P-1 Line Item Number / Title: 0605 / Spares and Repair Parts	Title: APN spares

End Item Line Item Number / Name [MDAP/MAIS]	Prior Years ($ M)	FY 2025 ($ M)	FY 2026 ($ M)	FY 2027 Base ($ M)	FY 2027 OOC ($ M)	FY 2027 Total ($ M)
Replenishment						
BA 07 - Aircraft Support Equip & Facilities						
9710 / Spares for 6K Cog	-	22.116	61.249	61.450	-	61.450
9711 / Spares for Adversary	-	0.368	0.534	1.309	-	1.309
9712 / Spares for HQ Replenishment	-	66.380	60.019	102.084	-	102.084
9713 / Spares for AOA Repairables	-	1,022.372	1,231.978	1,595.170	-	1,595.170
9714 / Spares for AOA Consumables	-	66.071	94.012	93.860	-	93.860
Subtotal: Replenishment	**-**	***1,177.307***	***1,447.792***	***1,853.873***	**-**	***1,853.873***
Total Cost (Initial + Replenishment)	**-**	**2,125.592**	**2,782.627**	**4,511.417**	**-**	**4,511.417**

Remarks:

FY2027 INITIAL/REPLENISHMENT SPARES BREAKDOWN ($M): $4,511.417

FY2027 INITIAL SPARES BREAKDOWN ($M):

FA-18 E/F (J0145): $1.479
PSE Spares: $1.479

JSF F-35C CV (J0147): $520.056
Contractor Spares: $456.874
Engine Spares: $61.829
PSE Spares: $1.353

The FY 2027 request for Joint Strike Fighter (JSF) Carrier Variant (CV) (F-35C) USN includes $422.842 million of discretionary and $0 of mandatory (reconciliation) for a total of $422.842 million.

The FY2027 request for Joint Strike Fighter (JSF) Carrier Variant (CV) (F-35C) USMC includes $97.214 million discretionary and $85.066 million of mandatory (reconciliation) for a total of $182.280 million.

JSF F-35B STOVL (J0152): $146.721
Contractor Spares: $114.784
Engine Spares: $30.282
PSE Spares: $1.655

CH-53K (Heavy Lift) (J0158): $41.284
Contractor Spares: $0.00
Engine Spares: $41.284

V-22 (Medium Lift) (J0164): $0.765
CMV-22 Engine Spares: $0.000
MV-22 Engine Spares: $0.765

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 06 / 1	**P-1 Line Item Number / Title:** 0605 / Spares and Repair Parts	**Title:** APN spares

P-8A Poseidon (J0193): $94.763
Engine Spares: $94.763

E-2 AHE (J0195): $0.030
PSE Spares: $0.030

JT Primary Aircraft Trainer (JPATS) (J0339): $13.479
Contractor Spares: $1.506
Engine Spares: $11.973

Advanced Helicopter Training System (AHTS) (J0344): $20.602
Contractor Spares: $0.00
Engine Spares: $20.602

KC-130J (J0416): $86.180
Contractor Spares: $74.898
Engine Spares: $11.282

MQ-25 STINGRAY (J0449): $63.287
Contractor Spares: $26.440
Engine Spares: $36.230
PSE Spares: $0.617

VH-92A Executive Helo (J0455): $5.034
Engine Spares: $5.034

Other Support Aircraft (0465): $16.584
Contractor Spares: $16.584

FY2027 SPARES FOR REPAIR OF REPAIRABLES (ROR) (J9401): $262.071
AH-1Z/UH-1Y: $0.266
ALQ-99: $3.619
Assault DAIRCM AAQ-45:$0.762
Aviation Support: $39.349
CMV-22: $0.033
E-2D: $0.071
E/A-18G: $13.441

F/A-18 A/D: $0.671
F/A-18 E/F: $33.358
MH-60R: $0.960
MH-60S: $0.640
MQ-4C: $1.070
MQ-9: $91.499
MQ-25: $41.810

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
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MV-22B: $0.271
Next Generation Jammer Mid-Band: $17.488
P-8A: $16.763

FY2027 SPARES FOR MODIFICATION (J9504): $832.018
AH-1Z/UH-1Y: $25.022
ALQ-99 LBC: $6.239
AVIATION SUPPORT CVW: $156.911
C-130: $0.270
CH-53K: $20.869
CMV-22: $5.536
E-2D: $17.249
E-6B: $41.554
EA-18G: $264.723
EA-18G MIDS/JTRS/TTNT: $0.731
F/A-18 A-D: $0.057
F/A-18 E/F: $93.732
F/A-18E/F MIDS/JTRS/TTNT: $5.150
F-5 (Adversary): $1.342
KC-130J: $0.113
Manned Recon: $7.878
Marine Group 5 UAS (MQ-9): $92.310
MH-60R: $14.937
MH-60S: $20.699
MV-22: $35.713
Next Generation Jammer - Mid Band: $4.895
P-8A: $7.690
Project Beartrap: $0.380
VH-92A: $8.018

FY2027 Spares for Wholesale Supply Inventory Spares (J0930) ($M): $518.235
CMV-22 Lay-In/DMSMS: $0.146
Common Support Equipment (SE) Lay-In: $0.163
E-2D DMSMS: $24.984
E-2D MIDS/JTRS/TTNT Lay In: $1.952
E/A-18G DMSMS: $15.831

NGJ DMSMS: $0.405
F/A-18 E/F Lay-In/DMSMS: $13.589
F/A-18 E/F IRST Lay-In/DMSMS: $71.911
F-405 LOTB DMSMS: $7.156
H-1 Lay-In/DMSMS: $0.755
JSF CV (F-35C) INV AUG/Lay-In/DMSMS: $10.456
JSF STOVL (F-35B) GSS Inv Aug: $209.559

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
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P-8 Series Lay-In/DMSMS: $89.195
MQ-4C DMSMS: $1.847
MQ-25 Lay-In/DMSMS: $66.784
MV-22 Lay-In/DMSMS: $3.502

FY2027 War Consumables (BRU-61) (J0720): $2.446
Contractor Spares: $2.446

FY2027 SPARES FOR TRAINING DEVICES (J9705): $17.982
JSF Initial Spares $1.023
Initial Spares: $16.959

FY2027 Spares for CSE Parts (J9707): $2.875

FY2027 Spares for CASS Spares (J9708): $3.898

FY2027 Spares for TCTS Spares (J9709): $7.755

FY2027 REPLENISHMENT SPARES BREAKDOWN ($M):

FY2027 Spares for 6K Cog (J9710): $61.450

FY2027 Spares for Adversary (J9711): $1.309

FY2027 SPARES FOR HQ REPLENISHMENT (J9712): $102.084
Direct Support Squadron: $7.733
E-6B: $12.153
Executive Helicopter Series: $3.025
Manned Reconnaissance Systems: $8.025
Project Bear Trap: $2.456
VH-92A Executive Helicopter: $68.692

AVIATION OUTFITTING ACCOUNTS (AOA):

FY2027 SPARES FOR AOA REPAIRABLES (J9713): $1,595.170
AH-1Z/UH-1Y: $5.134
AVCAL WHOLENESS: $104.758
AVIATION SUPPORT CVW: $723.432
CH-53E: $2.226

Exhibit P-18, Initial and Replenishment Spare and Repair Parts Justification: PB 2027 Navy		Date: April 2026
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CH-53K: $308.506
CMV-22: $76.735
E-2D: $25.125
E/A-18G: $14.342
F/A-18 A-D: $1.036
F/A-18 E/F: $26.662
F/A-18 E/F IRST: $12.448
KC-130J: $6.467
KC-130T: $6.658
MH-60R: $21.952
MH-60S: $0.014
MQ-4C: $54.887
MV-22B: $6.547
Next Generation Jammer-Mid-Band (NGJ-MB): $168.896
P-3C: $0.055
P-8A: $26.290

FY2027 SPARES FOR AOA CONSUMABLES (ACA) (J9714): $93.860
AH-1Z/UH-1Y: $3.744
AVCAL WHOLENESS: $3.376
CH-53E: $0.542
CH-53K: $6.741
CMV-22: $8.077
COMMON AVIONICS: $9.355
E/A-18G: $2.507
E-2C/D: $11.281
F/A-18 A-D: $0.363
F/A-18 E/F: $10.864
KC-130J: $6.239
KC-130T: $0.264
MH-60R: $7.116
MH-60S: $0.003
MQ-4C: $4.473
MV-22: $6.693
P-8A: $9.759
SUPPORT EQUIPMENT: $2.463

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment

ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A

Line Item MDAP/MAIS Code: N/A

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	6,206.809	572.690	584.561	666.140	0.000	666.140	573.140	557.223	570.272	578.186	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	6,206.809	572.690	584.561	666.140	0.000	666.140	573.140	557.223	570.272	578.186	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**6,206.809**	**572.690**	**584.561**	**666.140**	**0.000**	**666.140**	**573.140**	**557.223**	**570.272**	**578.186**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

The Common Ground Equipment line funds procurement of Automatic Test Equipment (ATE), various aircraft systems trainers and training aids, the Consolidated Automated Support System Family of Testers (CASS FOT), support equipment for the Rapid Deployment Force, mobile maintenance facilities for Marine expeditionary forces, and other aircraft ground support equipment that is either peculiar to out-of-production aircraft or common in applicability to more than one aircraft. The requiring managers responsible for these procurements and the funds presently assigned to them are as follows: Ground Support Equipment, Mobile Maint Facilities, General Skills Training, Topscene, and Other Flight Training.

[P40A / AUTOMATIC TEST EQUIPMENT]: This sub-line provides for the transition of current Automated Test Equipment (ATE) Test Program Sets (TPSs) to AN/USM-636 Consolidated Automated Support System (CASS), AN/USM-702 Reconfigurable Transportable CASS (RTCASS), AN/USM-737 electronic CASS (eCASS), and Joint Services Electronic Combat System Tester (JSECST) USM-670A, the acquisition/ modification of associated test routines of common ATE to meet operational requirements identified in the Fleet-concurred Common Support Equipment Operational List and the acquisition/ modification of associated ancillary assets for CASS/RTCASS/eCASS to extend testing capability to meet these requirements. In addition, includes modifications to existing legacy ATE systems as required to support plans to fully transition TPSs to current ATE systems.

TEST PROGRAM SETS (TPSs) TRANSITION TO CASS, RECONFIGURABLE TRANSPORTABLE CASS (RTCASS) AND eCASS: TPSs are support equipment consisting of hardware, software and documentation required to automatically fault isolate defective weapon system components and qualify them Ready-For-Issue (RFI). The budget requests funds for the procurement of TPSs to offload support from existing legacy ATE to CASS, RTCASS and eCASS as well as support of GFE requirements and CASS Family of Testers (FOT) stations at designated test integration facilities.

COMMON ATE ACQUISITION, MODIFICATION AND TEST ROUTINES: System acquisition and modification is necessary to replace obsolete and unsupportable equipment, support current technology, incorporate necessary reliability and maintainability improvements and correct Fleet-reported problems as a result of engineering investigations/Quality Deficiency Reports. Without these modifications, replacement parts will not be available and common ATE will not remain operational.

ASSOCIATED ANCILLARY ASSETS: CASS Family Ancillary assets extend the capabilities of CASS, RTCASS and eCASS to meet Unit Under Test (UUT) testing requirements where it is not feasible to upgrade the entire inventory of CASS Family testers. The budget requests funds for the acquisition and modification of these CASS ancillary assets. Without these modifications, these assets and the associated UUTs they support will not remain operational.

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ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

[P40A - 2 / A/C COMMON SUPPORT EQUIPMENT]: This budget sub-line provides for the acquisition of Support Equipment (SE) end items under the inventory and technical management of NAVAIR. These SE end items are required for ground testing handling, and maintenance of aircraft and their systems. Examples of SE items acquired under this budget line item include aircraft propulsion test systems, mobile air conditioners and generators and aircraft handling equipment.

Also included are common avionics support equipment (ASE) items which are too complex technically to be transitioned to the inventory control point for acquisition. The ASE included is managed by NAVAIR and supported through the Navy Inventory Control Point.

[P40A - 3 / ICP/HEADQUARTERS MANAGED SUPPORT EQUIPMENT]: This budget sub-line funds the procurement of end items of out of production weapon systems and Common Support Equipment (CSE) Deficits under the budget, procurement and inventory control of NAVICP. CSE end items are normally introduced into the fleet through NAVAIR development and initial procurement. When design stabilized and procurement packages are available, these items migrate to NAVICP management and are funded under this sub-line. NAVICP currently manages over 11,000 individual repairable support equipment end items.

Additionally, this sub-line funds Replacement of CSE that is not logistically cost effective to continue use and requires replacement, and modification of existing CSE to extend service life.

[P40A - 4 / PECULIAR SUPPORT EQUIPMENT (PSE)]: This budget sub-line funds the procurement of Peculiar Support Equipment (PSE) for out of production aircraft under the budget, procurement and inventory control of NAVAIR. Replacement of out-of-production aircraft in-use PSE items that are now marginally effective, due to obsolescence, or unavailability of associated logistics support. Design and production of PSE items that were not funded during the production phase of the weapon system, and modifications to out-of-production aircraft PSE to extend its useful service life. The PSE will support Fleet squadrons and Intermediate Level of Maintenance at both afloat and shore sites.

[P40A - 5 / CONSOLIDATED AUTOMATED SUPPORT SYSTEM]: The electronic Consolidated Automated Support System (eCASS) program is chartered to replace CASS MainFrame (MF) test stations in the Navy's inventory. CASS, RTCASS, and eCASS continue to replace 30+ different types of computer-based Automatic Test Equipment (ATE) with a single modern family of testers (FOT), which are cost effective COTS/NDI-based ATE systems designated as the Navy's Standard Family of ATE. There are four configurations of eCASS that will be fielded, which support the entire spectrum of electronics testing requirements from direct current to light: Hybrid [tests digital and analog], Radio Frequency (RF) [tests radars and electronic warfare systems], Electro-Optics (EO3) [tests FLIRs and LASERs], and High Power [high energy radar systems]. Reconfigurable Transportable Consolidated Automated Support System (RTCASS) [a man-transportable version of RF CASS] is currently used for USMC rotary/fixed wing aircraft maintenance. eCASS, with its advanced capability to support legacy and emerging platforms, and reduced logistics footprint, will replace the existing configurations of both CASS and CASS FOT obsolete systems. The CASS FOT supports intermediate and depot level repair of aircraft, ship, submarine and other weapon system electronics. The CASS FOT performs fault detection and diagnostic testing of almost 3,000 different "black boxes" and associated circuit cards from AH-1Z, AV-8B, C-2A, E-2C/D, EA-6B, EA-18G, F/A-18C/D/E/F, F-35B/C, H-53E, MH-60R/S, T-45, UH-1Y and V-22 aircraft, as well as several NAVSEA/SPAWAR weapon systems.

CASS FOT replaces older, legacy ATE systems that have become obsolete (parts are no longer available) and too expensive to maintain. CASS FOT reduces afloat CVN ATE manning from 104 to 54 billets and reduces the size of the AVCAL (spare parts) from 30,000 to 3,500. CASS FOT also reduces technician Naval Enlisted Classifications (NECs) types, along with their training courses, from 32 to only five (5). Each CVN will deploy with 14 eCASS stations and each LHD/LHA will deploy with two (2) stations. CASS FOT is utilized at intermediate and depot level maintenance facilities afloat and ashore to include Marine Aviation Logistics Squadrons (MALS), and Navy Fleet Readiness Centers (FRCs). RTCASS supports USMC V-22, Infrared Search and Track (IRST), rotary wing aircraft, and fixed wing aircraft.

Current and budget year requirements are needed for CASS FOT support of new and transitioning weapon systems. New Requirements: F/A-18E/F/G (multiple), F-35B/C (multiple), P-8 (multiple), E-2C/D (multiple), MIDS (multiple), V-22, IRST (F/A-18), ATFLIR (F/A-18), MH-60R/S (multiple systems), UH-1Y and AH-1Z, EGI (multiple aircraft). Transitioning Legacy Testers: 30 legacy automatic testers that support Navy and USMC tactical aircraft.

In addition to production costs for the newest member of the CASS FOT (eCASS), program costs include: (1) incorporation of ECPs to permit systematic insertion of new technology to meet requirements of new weapon system avionics, (2) incorporation of test technologies required to offload Test Program Sets (TPSs) from legacy ATE, (3) efforts to ameliorate obsolescence and improve system reliability, maintainability and supportability, (4) rehosting existing TPSs to leverage increased capabilities of new software technology, (5) providing support of CASS FOT installations at fleet sites afloat and ashore, (6) maintaining items

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ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

contractually required to be provided to contractors as Government Furnished Equipment, (7) maintaining supporting equipment used at CASS FOT laboratory and testing facilities, and (8) providing ancillary equipment necessary for functionality of CASS FOT.

The purpose of the Fourth-Generation Electro-Optics (EO4) program is to replace aging and obsolete third-generation electro-optic (EO3) consoles with a modernized variant. There are 65 existing Third-Generation Electro-Optics (EO3) systems located at both shore-based and afloat activities. The EO3 systems are hosted by the Consolidated Automated Support System (CASS/eCASS) family of test systems and are used to provide for maintenance, diagnosis, and repair of the H-60R/S Multi-spectral Targeting System (MTS) and the F/A-18C/D/E/F Advanced Targeting Forward Looking Infrared (ATFLIR) and Infrared Search and Track (IRST) weapon systems. The fielded EO3 systems are experiencing increased failure rates and reduced weapon system availability due to obsolescence issues. The EO4 program will replace the existing EO3 systems with a modernized next-generation electro-optics system that is designed and developed as either a new design or an Engineering Change Proposal (ECP) to the existing system, as determined by the competitive procurement process. The EO4 system will meet all existing weapons system requirements, as well as the anticipated emerging requirements of new or upgraded FLIR, IRST, laser and optical weapons systems.

In addition to production costs, the EO4 program costs also include: (1) Incorporation of ECPs to permit systematic insertion of new technology to meet requirements of emerging electro-optic weapon system avionics. (2) Incorporation of test technologies required to support emerging Test Program Sets (TPSs). (3) Efforts to mitigate future obsolescence and improve system reliability, maintainability and supportability. (4) Migration of existing TPSs from EO3 to EO4 to leverage increased capabilities of new software and technology. (5) Providing support for EO4 installations at fleet sites afloat and ashore, (6) maintaining any contractually provided Government Furnished Equipment.

[P40A - 6 / MOBILE MAINTENANCE FACILITIES]: The Mobile Facility (MF) Program provides the overarching management construct to ensure configuration management and life cycle logistics for the Fleet MF inventory. The program provides engineering design solutions, production efforts and life cycle logistics in support of Navy and Marine Corps logistics requirements.

The primary component is the MF, a 20'x8'x8' tactical shelter that meets structural and dimensional requirements of the International Organization for Standardization (ISO), the American National Standards Institute (ANSI), and the American Society for Testing and Material (ASTM). Designed for a 20-year service life, MFs are heated and cooled by Environmental Control Units, which the program procures and logistically supports. In tactical environments, electrical power required to support MF complexes is provided by DOW standard generator sets. The Naval Air Systems Command (NAVAIR) acts as the Primary Inventory Control Activity (PICA) for multi-service procurement of NAVAIR MFs and related ancillary equipment.

Investment in the MF Program ensures a fully deployable logistics capability that can be deployed in a building block fashion across the battlespace, whether at sea or on land, in support of aircraft maintenance and supply support operations. The Program of Record inventory objective is 2,878 MFs. This objective is based on the Marine Corps Table of Basic Allowance (TBA) and Weapon System Planning Documents (WSPD), which find their roots in the combatant commanders' operational plans supporting the National Defense Strategy. Current active inventory is 2,847 MFs.

MFs are an Air Combat Element (ACE) Aviation Logistics (AVLOG) integration enabler, which make the Marine Air Ground Task Force (MAGTF) more responsive, agile, flexible and lethal via support and sustainment operations in austere expeditionary environments. This supports the Naval Air Enterprise (NAE) Strategic Plan, Tri-Service Maritime Strategy Advantage at Sea: Integrated All-Domain Naval Power, and the Concept for Expeditionary Advanced Base Operations. MFs provide scalable expeditionary aviation logistics support to the operational commander that can be rapidly deployed by all transportation modes to any location in the world. Operationally, MFs provide the Navy and Marine Corps with a quick response stand-alone expeditionary sea or land basing capability to meet worldwide operational commitments. Economically, MFs reduce the need for MILCON and allow for standardized worldwide transportability.

Key Attributes:
- Fully integrated expeditionary sea/land basing capability deployable via ship, airlift or truck. Operationally deployable aboard Transport-Aviation Logistics Support Ship (TAVB), Maritime Prepositioning Ships (MPS) and Expeditionary Sea Base (ESB) shipping.
- Provides an effective, reliable and affordable self-contained aircraft maintenance expeditionary sea or land basing capability (avionics, airframes, et. al.)
- Provides for supply support functions (work space, parts storage & parts transport)

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ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

[P40A - 7 / GENERAL SKILLS TRAINING]: General Skill Training provides for the procurement of aviation training systems, including training devices and associated courseware, which are not associated with a specific aircraft platform. Additionally, General Skill Training procures Career Training Continuum (CTC) Ready Relevant Learning (RRL) Maintenance Trainers. As required, includes modifications and updates to reflect changes in technology or operating environment.

Major Programs: The 'A' School Program's function is to provide initial foundational and theoretical skills training to all Navy/Marine Corps Officer and Enlisted personnel. It provides training for 20 aviation ratings, supporting 196 Navy Enlisted Classifications (NEC), 96 USMC Military Occupational Specialties (MOS) and 17 USN/USMC Officer Designators/MOS's. Advance Skills Management System (ASM) is a software application designed to identify job task requirements, assist in determining proficiencies, document qualification/certifications, track completed technical training and aviation maintenance personnel progress across an individual's career within their respective Maintenance Personnel Readiness (MPR)/Marine Corp Training & Readiness (T&R) in support of the Naval Aviation Enterprise (NAE). The Air Traffic Control (ATC) program provides the necessary simulated training and learning opportunities for shore and sea based air traffic control operations to Navy and Marine Corp personnel. The Landing Signal Officer (LSO) Program provides realistic simulation for shipboard fixed-wing aircraft recovery for training, certification and proficiency at visual aircraft recoveries while at sea, through the use of an aircraft carrier landing area trainer. The Naval Aviation Survival Training Program (NASTP) provides mission critical survival training systems and systems support for Navy and Marine Corps Aircrew and selected DoW personnel. The Air Combat Training Continuum (ACTC) Program provides the framework for post-Fleet Replacement Squadron (FRS) tactical aircrew training. The mission of ACTC is to provide Fleet, Joint, and Allied Force Commanders with quality combat-ready Naval Aviators capable of effectively executing in all mission areas. The Air Combat Training System (ACTS) is a Training Management System (TMS) that operates in a secure environment, ashore, and afloat, to deliver training content to the aviator as well as track and report his/her progress through the ACTC curriculum. Common ASW (CASW) produces airborne ASW training systems for officer and enlisted Aircrew for all ASW platforms (including P-3, H-60, P-8 and Triton) teaching critical analysis skills using computer courseware, table top trainers and ONI analysis products.

Career Training Continuum (CTC) is a subset of General Skills Training. CTC is responsible for the the Ready Relevant Learning (RRL) Maintenance Trainer and funds modernization of training curriculum to ensure that sailors receive the right, world class training, at the right time throughout their career as well as procures upgrades/modernization to maintenance trainers for both general skill training and naval aviation platforms.

[P40A - 8 / TOPSCENE]: TOPSCENE is a mission planning requirement that provides realistic 3D mission rehearsal, training, and reusable visual terrain databases to the Navy Fleet, Fleet Marine Forces, major war fighting commands, and unified commanders. TOPSCENE/Tactical Terrain Visualization System (TTVS) includes a range of programs including mission rehearsal tools, part simulation, and target database production tools. TOPSCENE/TTVS provides time critical mission rehearsal visual database of sensitive target areas for effective preparation of the battlefield. TOPSCENE/TTVS is a standalone application that may also be integrated with mission planning systems (JMPS) and contributes to satisfying the mission rehearsal requirement in the JMPS Operational Requirements Document.

[P40A - 9 / OTHER FLIGHT TRAINING]: Other Flight Training procures upgrades/modernization to operational trainers not driven by retrofit changes to aircraft driven by an Operational Safety and Improvement Program (OSIP) or forward-fit changes made during the production of the aircraft classified as an investment cost. Also, trainer procurements to replace obsolete/beyond capability of repair trainers if classified as an investment cost are included.

The Headquarters, Marine Corps (HQMC) Federation will invest in modernization of USMC KC-130, H-1, CH-53, V-22, MQ-9, F/A-18C/D, AV-8B, Presidential Helicopters, Marine Air Ground Task Force (MAGTF) Integration, Aviation Command and Control, Close Air Support/Joint Terminal Attack Controller (CAS/JTAC), and common systems training devices as planned in the HQMC Aviation Plan (AVPLAN). The Aviation Distributed Virtual Training Environment (ADVTE) infrastructure, along with the Tactical Environment (TEn) software will be modernized for existing 2nd and 3rd Marine Air Wing (MAW) sites; while ADVTE capability will be procured and installed for the 1st MAW site. Live Virtual Constructive (LVC) requirements will establish persistent integrated training between Naval Forces (Navy and Marine Corps); Joint, Interagency, International, Multinational (JIIM) partners; AEGIS; Carrier Air Wing; Maritime; and Unmanned Aerial Systems (UAS) aircraft, equipment, platforms, systems, and their respective training assets by enabling an LVC capability with live aircraft on various Department of War range facilities. To facilitate LVC integration into the USMC training systems, Marine Virtual Warfare Center (MVWC), and Common Virtual Training Environment (CVAT) will be required. Training courseware and curriculums will be procured for transformational Marine Corps Aircraft. Marine Corps Aviation Learning Management System (MCALMS) provides courseware hosting of USMC courseware.

The Navy Aviation Simulation Master Plan (NASMP) investments modernize F/A-18E/F, EA-18G, F-35, E-2, C-2, MH-60R&S, MH-53, P-3C, EP-3, P-8A, E-6B, MQ-4, MQ-25, adversary aircraft, and in the future CMV-22 and E-XX training systems. NASMP supports aircrew and maintainer training systems through obsolescence mitigation, fidelity improvements, Distributed Mission Training (DMT) network connectivity, and cybersecurity improvements. DMT includes deployable training systems on land and on Naval vessels. NASMP procures expanded high end fight integrated training capabilities for the Fleet at the Naval

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	
ID Code (A=Service Ready, B=Not Service Ready): B	**Program Elements for Code B Items:** N/A	**Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A		

Aviation Warfighting Development Center (NAWDC) Fallon, NV, through the Integrated Training Facility (ITF) and Air Wing Training Facility (AWTF) and to include fidelity upgrades and integration of platform models (F-35, F/A-18, EA-18G, E-2D, and AEGIS) into the Joint Simulation Environment at these locations. NASMP Investments in improved Carrier Air Wing (CVW) DMT capability will create a secure Virtual - Constructive (VC) battlespace capable of meeting current and emerging highly complex threat training scenarios that deployed CVWs face. Link Inject to Live (LITL) provides constructive training information from ground-based stations to live aircraft. NASMP also invests in Chief of Naval Air Training (CNATRA) undergraduate flight training systems to address obsolescence and modernize in fixed wing, rotary wing and unmanned air vehicle operator (AVO) Ground Based Training Systems (GBTS). GBTS is used to generate production throughput and replacement of student Naval Aviators, Naval Flight Officers and AVOs needed to meet Fleet operational demand.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment
ID Code (A=Service Ready, B=Not Service Ready): B	**Program Elements for Code B Items:** N/A
Other Related Program Elements: N/A	
Line Item MDAP/MAIS Code: N/A	

Exhibits Schedule					Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total
Exhibit Type	Title*	Subexhibits	ID CD	MDAP/ MAIS Code	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*
P-40a	AUTOMATIC TEST EQUIPMENT				- / 566.649	- / 24.907	- / 25.645	- / 34.905	- / -	- / 34.905
P-40a	A/C COMMON SUPPORT EQUIPMENT	P-5a, P-21			- / 650.084	- / 54.123	- / 64.882	- / 72.764	- / -	- / 72.764
P-40a	ICP/HEADQUARTERS MANAGED SUPPORT EQUIPMENT				- / 301.457	- / 43.334	- / 13.811	- / 7.619	- / -	- / 7.619
P-40a	PECULIAR SUPPORT EQUIPMENT (PSE)				- / 219.329	- / 33.929	- / 46.872	- / 30.071	- / -	- / 30.071
P-40a	CONSOLIDATED AUTOMATED SUPPORT SYSTEM	P-5a, P-21			- / 1,596.932	- / 94.885	- / 94.978	- / 91.077	- / -	- / 91.077
P-40a	MOBILE MAINTENANCE FACILITIES	P-5a			- / 178.626	- / 7.380	- / 7.588	- / 7.687	- / -	- / 7.687
P-40a	GENERAL SKILLS TRAINING	P-5a			- / 187.800	- / 11.487	- / 11.197	- / 112.949	- / -	- / 112.949
P-40a	TOPSCENE				- / 10.623	- / -	- / -	- / -	- / -	- / -
P-40a	OTHER FLIGHT TRAINING				- / 2,495.309	- / 302.645	- / 319.588	- / 309.068	- / -	- / 309.068
P-40	**Total Gross/Weapon System Cost**				**- / 6,206.809**	**- / 572.690**	**- / 584.561**	**- / 666.140**	**- / 0.000**	**- / 666.140**

*Title represents 1) the Number / Title for Items; 2) the Number / Title [DODIC] for Ammunition; and/or 3) the Number / Title (Modification Type) for Modifications. Title represents the P-40a Title when only the P-40a Summary/Total is shown.

Note: Totals in this Exhibit P-40 set may not be exact or sum exactly due to rounding.

Justification:

AUTOMATIC TEST EQUIPMENT:
FY 2027 provides funding to offload multiple weapon system Operation Test Program Sets (OTPSs) to CASS, RTCASS, eCASS, and the Joint Services Electronic Combat Systems Tester (JSECST) from various legacy systems to include, Signal Generator Test Set (SGTS) an Electronic Warfare (EW) O-Level test system. Funding also for production of several High Speed Subsystem (HSS) ancillary assets.

A/C COMMON SUPPORT EQUIPMENT:
FY 2027 provides funding to procure CRAFT Replacement, Next Generation Software Loader Upgrade, Mobile Nitrogen Gas Generator, Particle Counters, AECTS Replacement/Modification, Engine Test Instrumentation Replacement System (ETIRS), First Destination Transportation Cost for hardware, TPS Migration, Engineering Change Proposals to address minor CSE performance and obsolescence issues as well as associated support cost.

ICP/HEADQUARTERS MANAGED SUPPORT EQUIPMENT:
FY 2027 provides funding for the procurement of end items of out of production weapon systems and Common Support Equipment (CSE) Deficits/Replacements under the budget, procurement and inventory control of Naval Inventory Control Point (NAVICP).

PECULIAR SUPPORT EQUIPMENT:
FY 2027 provides funding to procure PSE for the V-22, E-2C/D, F/A-18A-F/EA-18G and various out-of-production aircraft to fill Fleet site inventory deficits along with replacing PSE that has parts obsolescence issues and no longer cost effective to use.

CONSOLIDATED AUTOMATED SUPPORT SYSTEM:
FY 2027 provides funding to procure (5) eCASS Mid-Life UPGRADE (MLU), (12) Fourth-Generation Electro-Optics (EO4) and associated ancillary equipment.

MOBILE MAINTENANCE FACILITIES:
FY 2027 provides funding to procure (40) MFs and associated support costs.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	
ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

GENERAL SKILLS TRAINING:
ACTS - Expeditionary Laptop Upgrades: FY 2027 funding upgrades 25 Air Combat Training System (ACTS) expeditionary Laptops that provide a mobile ACTS training capability to deploying Aircrew.

ATC - 15G34 Block Upgrades: FY 2027 funds block upgrade of the ATC 15G34TSS. The Device 15G34 Tower Simulation System (TSS) provides realistic training for Tower Air Traffic Controllers in a non-operational environment. This upgrade/replacement is scheduled to address performance change requests submitted by Fleet users as well as hardware and/or software obsolesce issues. Total systems required: Thirty-eight (38).

ATC - Electronic Training Management Tool: FY 2027 funds the development and delivery of an Electronic Training Jacket and Training Management System (web-based) to assess individual training requirements and readiness, manage Navy and Marine Corps formal, general military and technical training, qualification, certifications and licenses, and create short and long term training action plans for individuals. Total systems required: One (1).

ATC - Learning Training Tool/Web based-self paced: FY 2027 funds the development and delivery of an interactive educational environment that will provide ATC training courses to the fleet. Additionally, the distribution and delivery of a self-paced and assessing training system used to teach basic and intermediate air traffic control concepts that will leverage existing technology to expand simulated training, focusing on the radar and tower portion of ATC services. Total systems required: Forty-two

NASTP - 9H1 Helo Hoist Upgrades: FY 2027 upgrades one Helo Hoist/POST for FRCE and replaces corroded poolside platforms with a non-corrosive fiberglass reinforced polymer for improved structural integrity and safety. Final year of multi-year funded project.

NASTP - Normobaric Hypoxia Chamber Regulator and Upgrade: FY 2027 funding upgrades will eliminate dependency on outside entities for NHT regulator test-and-check and maintenance.

Common ASW - Interactive Multi-Sensors Analysis Trainer (IMAT) Upgrades: FY 2027 funding upgrades the Interactive Multi-Sensors Analysis Trainer (IMAT) trainer courseware to incorporate the latest learning technology and ASW threat analysis.

Career Training Continuum (CTC) - Ready Relevant Learning (RRL) Maintenance Trainers: FY 2027 provides funding to procure and tech refresh multiple aviation maintenance trainers and training aids for general skills training and naval aviation platforms. The training devices have a mixture of aircraft parts and Commercial Off the Shel (COTS) hardware and software. Trainers and training aids will ensure maintainers are equipped with the skills and proficiency to keep air platforms mission capable and combat ready.

OTHER FLIGHT TRAINING:

HQMC Federation Programs:

USMC training systems consists of 217 training Pilot, Aircrewman and Maintenance devices. The training devices have a mixture of aircraft parts and Commercial Off The Shelf (COTS) hardware and software. This budget programs in a 5-year cycle to tech refresh the COTS hardware and software. The distinct budget area for USMC training systems are broken out in the following descriptions.
The Aviation Distributed Virtual Training Environ (ADVTE) Modernization is a System-of-Systems, delivers the vision of a persistent, relevant, high-fidelity virtual and constructive simulation-based training capability across 1st, 2nd, 3rd, and 4th Marine Air Wings (MAWs) while simultaneously providing capability to network and train with Joint partners.
Inter-service Network Connectivity Modernization (TEn) is a part of every USMC training systems that connects to the ADVTE network. The Ten provides interoperability improvements and semi-automated forces (SAF) improvements within the ADVTE network and bridges to the NCTE environment.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	
ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A
Line Item MDAP/MAIS Code: N/A		

Marine Common Aircrew Trainer Aviation Maintenance Courseware is a series of maintenance courseware that provides a training curriculum supporting various skills set throughout the Marine maintainers' career.

KC-130, H-1, MV-22, CH-53 & MQ-9 Training Systems use a combination of aircrew and maintenance training devices to create and refresh training and readiness skills to win the combat fight. The skills and frequency needed to maintain proficiency are listed in the Training and Readiness manual. This training equipment is a combination of aircraft and Commercial Off the Shelf (COTS) components that replicates the operational environment. The COTS hardware and software shelf life requires a 5-year tech refresh cycle to modernize the training systems to be reflective of the aircraft capabilities. FY 2027 contracts are for tech upgrades to replace Commercial Off the Shelf (COTS) hardware, cyber and windows operating systems.

Navy Aviation Simulation Master Plan (NASMP) Programs:

Common Simulation Models Delivery: FY 2027 procures annual deliveries to common simulation software and models used by Navy and USMC aviation trainers. Includes release of platform concurrent Next Generation Threat System (NGTS), Common Acoustic Simulation Environment (CASE), Common Visual Database and Common Weapon Models and Common Network Standards and Interfaces.

Naval Aviation Distributed Training Center Atlantic (NADTC-L) and Naval Aviation Distributed Mission Training (NADMT): FY 2027 procures white cell capabilities and Distribute Mission Training (DMT) improvements for the naval aviation training components of the optimized fleet response plan. Link Inject to Live (LITL) capability provides L-16 training messages simulating constructive entities to support LVC/ DMT training scenarios.

Carrier Air Wing (CVW) Distributed Mission Training (DMT): FY 2027 request continues a multi-year effort to enable CVW platform trainers to connect with one another to deliver secure, cross-T/M/S, integrated training. This enables aircrew across multiple locations to meet the National Defense Strategy priority to build a more lethal force by training to the high-end fight. Procures network upgrades to establish a secure Virtual-Constructive (VC) battlespace necessary to replicate near-peer threats and provide CVW training against advanced adversary systems that cannot be replicated or conducted live due to range and OPSEC limitations. This effort is for distributed mission training aviation simulators. It delivers DMT by ensuring electronic warfare/threat simulation is common across all mission participants, resolves simulator network discrepancies, and addresses platform trainer limitations that prevent repeatable distributed training capability, as well as implementing common voice communications upgrades, and realistic jamming effects. In anticipation of NAVFAC executed and MILCON funded facilities completion, NADMT will analyze requirements and procure training capabilities for Fleet Tactical Training Centers (FTTC) at NAS Lemoore, MCAS Iwakuni, NAS Whidbey Island, NAS Oceana, and deployed locations for high-end fight CVW training aids and devices. This program also supports USN integration into USAF sites at Edwards AFB, Nellis AFB, and Elmendorf AFB Additional efforts include procuring the SIMs at SEA (S@S) capability which started as a Technology Demonstration aboard the USS Abraham Lincoln and will transition to the program of record Deployable Advanced Training Environment (DATE) to provide an integrated training system that will include F-35, F/A-18E/F, EA-18G, and E-2D small footprint devices that will deploy aboard CVN's. DATE will also include the necessary efforts to provide spaces aboard the CVN at the appropriate classification levels.

Integrated Training Facilities (ITF): FY 2027 procures software and hardware upgrades and integrates systems into the Integrated Simulation Environment (ISE). The ISE leverages the Joint Simulation Environment (JSE), and includes F-35, E-2D, F/A-18E/F, EA-18G and AEGIS training devices for high fidelity training. Integrated Training Facilities Fallon includes the Naval Air Warfare Development Center (NAWDC) Integrated Training Facilities, Air Wing Training Facility (AWTF).

USN training systems consists of 988 training Pilot, Aircrewman and Maintenance training devices. The training devices have a mixture of aircraft parts and Commercial Off The Shelf (COTS) hardware and software. This budget programs in a 5-year cycle to tech refresh the COTS hardware and software. The distinct budget area for USN training systems are broken out in the following descriptions.

MH-60R/S, FA/EA-18 , EA-18G, E-2D, E-6B, P-8A, MQ-4 & CNATRA Training Systems use a combination of aircrew and maintenance training devices to create and refresh training and readiness skills to win the combat fight. The skills and frequency needed to maintain proficiency are listed in the Training and Readiness manual. This training equipment is a combination of aircraft and Commercial Off the Shelf (COTS) components that replicates the operational environment. The COTS hardware and software shelf life requires a 5-year tech refresh cycle to modernize the training systems to be reflective of the aircraft capabilities. FY 2027 contracts are for tech upgrades to replace Commercial Off the Shelf (COTS) hardware, cyber and windows operating systems. The Pilot, NFO and Aircrew training devices conduct distributed training using the Navy Continuous Training Environment (NCTE) network capability.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** AUTOMATIC TEST EQUIPMENT

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware																				
1.1) TPS Transition to CASS [1]	A		-	-	398.008	-	-	17.443	-	-	19.063	-	-	26.341	-	-	-	-	-	26.341
Subtotal: 1) Hardware			**-**	**-**	***398.008***	**-**	**-**	***17.443***	**-**	**-**	***19.063***	**-**	**-**	***26.341***	**-**	**-**	**-**	**-**	**-**	***26.341***
2) Non-Recurring																				
2.1) TPS Transition to CASS	A		-	-	15.259	-	-	1.791	-	-	1.583	-	-	1.916	-	-	-	-	-	1.916
Subtotal: 2) Non-Recurring			**-**	**-**	***15.259***	**-**	**-**	***1.791***	**-**	**-**	***1.583***	**-**	**-**	***1.916***	**-**	**-**	**-**	**-**	**-**	***1.916***
3) ILS																				
3.1) TPS Transition to CASS	A		-	-	42.094	-	-	2.408	-	-	1.917	-	-	2.643	-	-	-	-	-	2.643
Subtotal: 3) ILS			**-**	**-**	***42.094***	**-**	**-**	***2.408***	**-**	**-**	***1.917***	**-**	**-**	***2.643***	**-**	**-**	**-**	**-**	**-**	***2.643***
4) Production Engineering																				
4.1) TPS Transition to CASS	A		-	-	111.288	-	-	3.265	-	-	3.082	-	-	4.005	-	-	-	-	-	4.005
Subtotal: 4) Production Engineering			**-**	**-**	***111.288***	**-**	**-**	***3.265***	**-**	**-**	***3.082***	**-**	**-**	***4.005***	**-**	**-**	**-**	**-**	**-**	***4.005***
Total			**-**	**-**	**566.649**	**-**	**-**	**24.907**	**-**	**-**	**25.645**	**-**	**-**	**34.905**	**-**	**-**	**-**	**-**	**-**	**34.905**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

Footnotes:

[1] FY27 increase reflects additional funding to support the CASS Family of Testers (FoT) Operational Test Program Set (OTPS) in support of the Radar Altimeter (RADALT) across all cost elements to include NRE, ILS, and Production Engineering.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: A/C COMMON SUPPORT EQUIPMENT

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware																				
1.1) Vibration - Vibration Analyzer	A		23,611.11	144	3.400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2) COMM/NAV I/D - CRAFT Radio Test Set ECP(†)	B		-	-	-	16,666.67	150	2.500	17,000.00	241	4.097	17,277.49	191	3.300	-	-	-	17,277.49	191	3.300
1.3) S/W Loader - Next Generation Software Loader	A		38,242.38	689	26.349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4) S/W Loader - Next Generation Software Loader Upgrade(†)	B		-	-	-	28,607.84	204	5.836	27,962.50	240	6.711	28,521.25	165	4.706	-	-	-	28,521.25	165	4.706
1.5) Cryogenics - Mobile Nitrogen Gas Generator (2)(†)	B		-	-	-	330,000.00	2	0.660	330,000.00	12	3.960	330,000.00	10	3.300	-	-	-	330,000.00	10	3.300
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks(†)	A		188,491.53	59	11.121	-	-	-	188,578.95	19	3.583	-	-	-	-	-	-	-	-	-
1.7) Hydraulics - Particle Counter(†)	B		65,650.00	20	1.313	18,590.00	200	3.718	18,960.00	200	3.792	19,000.00	200	3.800	-	-	-	19,000.00	200	3.800
1.9) Platform Support - Air Conditioner Ship Shore	A		156,244.19	258	40.311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.11) Platform Support - CVN Class Ship Crash Crane(†)	B		1,614K	13	20.981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.12) Platform Support - Diesel & Electric Servicing Platform	A		85,566.67	60	5.134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.13) Platform Support - L Class Ship Crash Crane(†)	B		1,653K	12	19.831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.14) Electrical - Medium Capacity MEPP(†)	B		76,720.00	375	28.770	81,200.00	100	8.120	-	-	-	-	-	-	-	-	-	-	-	-
1.15) Electrical - AECTS Replacement/ Modification(†)	B		649,888.89	36	23.396	690,625.00	8	5.525	1,200K	8	9.600	1,200K	2	2.400	-	-	-	1,200K	2	2.400
1.17) Propulsion - Engine Test Instrumentation	B		-	-	-	-	-	-	-	-	-	3,762K	6	22.572	-	-	-	3,762K	6	22.572

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** A/C COMMON SUPPORT EQUIPMENT

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Replacement System (ETIRS) (3)(†)																				
1.18) First Destination Transportation Costs (4)	A		-	-	4.589	-	-	0.500	-	-	0.500	-	-	0.500	-	-	-	-	-	0.500
1.19) Engineering Change Proposal (ECP) (5)	A		-	-	2.790	-	-	0.200	-	-	0.200	-	-	0.200	-	-	-	-	-	0.200
1.20) Test Program Set Migration (TPS) (6)	A		-	-	-	-	-	-	-	-	3.820	-	-	3.153	-	-	-	-	-	3.153
Subtotal: 1) Hardware			**-**	**-**	***187.985***	**-**	**-**	***27.059***	**-**	**-**	***36.263***	**-**	**-**	***43.931***	**-**	**-**	**-**	**-**	**-**	***43.931***
2) Non Recurring																				
2.1) Weapons Control	A		-	-	5.742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2) Vibration	A		-	-	3.306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.6) COMM/NAV I/D	A		-	-	6.992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7) Software Load	A		-	-	9.609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.8) Non Destruct Inspection (NDI)	A		-	-	0.017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.9) Cryogenics	A		-	-	0.200	-	-	2.255	-	-	-	-	-	-	-	-	-	-	-	-
2.10) Hydraulics	A		-	-	5.071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11) Propulsion (7)	A		-	-	2.782	-	-	-	-	-	3.200	-	-	3.766	-	-	-	-	-	3.766
2.12) Platform Support	A		-	-	23.922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13) Electrical	A		-	-	12.521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14) Electronic Warfare	A		-	-	0.859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 2) Non Recurring			**-**	**-**	***71.021***	**-**	**-**	***2.255***	**-**	**-**	***3.200***	**-**	**-**	***3.766***	**-**	**-**	**-**	**-**	**-**	***3.766***
3) ILS																				
3.1) Weapons Control	A		-	-	3.928	-	-	0.296	-	-	0.277	-	-	0.270	-	-	-	-	-	0.270
3.2) Vibration	A		-	-	1.462	-	-	0.105	-	-	0.098	-	-	0.095	-	-	-	-	-	0.095
3.3) Corrosion	A		-	-	0.894	-	-	0.048	-	-	0.045	-	-	0.044	-	-	-	-	-	0.044
3.4) Aircraft Wiring	A		-	-	1.927	-	-	0.146	-	-	0.136	-	-	0.132	-	-	-	-	-	0.132
3.5) Shipboard Fire Trucks	A		-	-	1.385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.6) COMM/NAV I/D	A		-	-	2.393	-	-	0.100	-	-	0.093	-	-	0.091	-	-	-	-	-	0.091
3.7) Software Load	A		-	-	1.215	-	-	0.095	-	-	0.089	-	-	0.087	-	-	-	-	-	0.087
3.8) Non Destruct Inspection (NDI)	A		-	-	5.376	-	-	0.296	-	-	0.272	-	-	0.259	-	-	-	-	-	0.259
3.9) Cryogenics	A		-	-	2.847	-	-	0.200	-	-	0.187	-	-	0.178	-	-	-	-	-	0.178
3.10) Hydraulics	A		-	-	2.730	-	-	0.350	-	-	0.327	-	-	0.312	-	-	-	-	-	0.312

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: A/C COMMON SUPPORT EQUIPMENT

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
3.11) Propulsion	A		-	-	10.153	-	-	0.733	-	-	2.062	-	-	0.853	-	-	-	-	-	0.853
3.12) Platform Support	A		-	-	18.954	-	-	1.398	-	-	1.278	-	-	1.222	-	-	-	-	-	1.222
3.13) Electrical	A		-	-	10.763	-	-	0.880	-	-	0.804	-	-	0.770	-	-	-	-	-	0.770
3.14) Electronic Warfare	A		-	-	1.420	-	-	0.096	-	-	0.090	-	-	0.086	-	-	-	-	-	0.086
Subtotal: 3) ILS			**-**	**-**	***65.447***	**-**	**-**	***4.743***	**-**	**-**	***5.758***	**-**	**-**	***4.399***	**-**	**-**	**-**	**-**	**-**	***4.399***
4) Production Engineering Support																				
4.1) Weapons Control	A		-	-	19.718	-	-	1.359	-	-	1.273	-	-	1.214	-	-	-	-	-	1.214
4.2) Vibration	A		-	-	7.449	-	-	0.419	-	-	0.393	-	-	0.374	-	-	-	-	-	0.374
4.3) Corrosion	A		-	-	1.479	-	-	0.124	-	-	0.116	-	-	0.111	-	-	-	-	-	0.111
4.4) Aircraft Wiring	A		-	-	8.956	-	-	0.581	-	-	0.545	-	-	0.520	-	-	-	-	-	0.520
4.5) Shipboard Fire Trucks	A		-	-	12.327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.6) COMM/NAV I/D	A		-	-	17.102	-	-	1.135	-	-	1.063	-	-	1.014	-	-	-	-	-	1.014
4.7) Software Load	A		-	-	10.166	-	-	0.888	-	-	0.838	-	-	0.799	-	-	-	-	-	0.799
4.8) Non Destruct Inspection (NDI)	A		-	-	21.126	-	-	1.311	-	-	1.211	-	-	1.152	-	-	-	-	-	1.152
4.9) Cryogenics	A		-	-	20.199	-	-	1.346	-	-	1.262	-	-	1.204	-	-	-	-	-	1.204
4.10) Hydraulics	A		-	-	13.760	-	-	1.348	-	-	1.263	-	-	1.204	-	-	-	-	-	1.204
4.11) Propulsion [8]	A		-	-	37.253	-	-	2.326	-	-	2.794	-	-	3.349	-	-	-	-	-	3.349
4.12) Platform Support	A		-	-	46.075	-	-	2.970	-	-	2.785	-	-	2.605	-	-	-	-	-	2.605
4.13) Electrical	A		-	-	18.447	-	-	1.821	-	-	1.707	-	-	1.606	-	-	-	-	-	1.606
4.14) Electronic Warfare	A		-	-	16.352	-	-	0.438	-	-	0.411	-	-	0.392	-	-	-	-	-	0.392
Subtotal: 4) Production Engineering Support			**-**	**-**	***250.409***	**-**	**-**	***16.066***	**-**	**-**	***15.661***	**-**	**-**	***15.544***	**-**	**-**	**-**	**-**	**-**	***15.544***
5) Installations																				
5.1) Non FMP Installations	A		-	-	37.655	-	-	2.000	-	-	2.000	-	-	3.024	-	-	-	-	-	3.024
5.2) FMP Installations	A		-	-	37.567	-	-	2.000	-	-	2.000	-	-	2.100	-	-	-	-	-	2.100
Subtotal: 5) Installations			**-**	**-**	***75.222***	**-**	**-**	***4.000***	**-**	**-**	***4.000***	**-**	**-**	***5.124***	**-**	**-**	**-**	**-**	**-**	***5.124***
Total			**-**	**-**	**650.084**	**-**	**-**	**54.123**	**-**	**-**	**64.882**	**-**	**-**	**72.764**	**-**	**-**	**-**	**-**	**-**	**72.764**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** A/C COMMON SUPPORT EQUIPMENT

(2) The Mobile Nitrogen Gas Generator is used at Navy and USMC intermediate maintenance activities to service hydraulic system components, tires, landing gear system components, armament launcher devices, testing A/C OBOGS systems, purging oxygen systems, testing regulators, night vision goggles, RF waveguides, and be used in pneumatic systems. This is required to replace the current Mobile Nitrogen Generator which is facing obsolescence issues driving the cost of repairs and overhauls beyond what is a smart investment for the government.

(3) FY27 funding increase supports the procurement of ETIRS units to maintain operational readiness. ETIRS units are vital for aircraft engine testing at Navy and USMC intermediate maintenance activities. Legacy ETI systems, experiencing critical parts obsolescence, are being replaced to prevent further degradation of aircraft engine testing capabilities and maintain fleet readiness.

(4) Transportation Code in prior years was budgeted under Production Engineering Support. Transportation Cost are not included in Unit Price in prior years or within the Future Year Defense Plan (FYDP).

(5) FY27 is addressing Legacy Support Equipment obsolescence ECPs. Engineering Change Proposal (ECP) line created to address CSE emerging obsolescence issues identified requiring immediate support to maintain fleet capability.

(6) TEST PROGRAM SET (TPS) MIGRATION: TPSs are support equipment consisting of hardware, software and documentation required to test and verify as Ready-For-Issue (RFI). The budget requests funds for procurement of necessary hardware and NRE to offload support of existing legacy systems, as well as support of GFE requirements and stations at designated test integration facilities.

(7) FY 2027 NRE added for ETIRS to retrofit EDMs to production baseline post Milestone C (FY27 4Q). This is in support of Initial Operational Capability (IOC) in FY28 1Q.

(8) FY 2027 Increase significantly greater than inflation due to addition of Production Support Team personnel in preparation for fielding and sustainment.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: A/C COMMON SUPPORT EQUIPMENT

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Hardware												
1.2) COMM/NAV I/D - CRAFT Radio Test Set ECP		2025	TEL-INSTRUMENT / CARLSTADT, NJ	SS / FFP	NAWCAD LKE	Nov 2024	Jun 2025	150	16,666.67	Y		
1.2) COMM/NAV I/D - CRAFT Radio Test Set ECP		2026	TEL-INSTRUMENT / CARLSTADT, NJ	SS / FFP	NAWCAD LKE	Jun 2026	Mar 2027	241	17,000.00	Y		
1.2) COMM/NAV I/D - CRAFT Radio Test Set ECP		2027	TEL-INSTRUMENT / CARLSTADT, NJ	SS / FFP	NAWCAD LKE	Aug 2027	Feb 2028	191	17,277.49	Y		
1.4) S/W Loader - Next Generation Software Loader Upgrade(†)		2025	NSWC Crane / Crane, IN	PO	NSWC CRANE	May 2025	May 2026	204	28,607.84	Y		
1.4) S/W Loader - Next Generation Software Loader Upgrade(†)		2026	NSWC Crane / Crane, IN	PO	NSWC CRANE	May 2026	May 2027	240	27,962.50	Y		
1.4) S/W Loader - Next Generation Software Loader Upgrade(†)		2027	NSWC Crane / Crane, IN	PO	NSWC CRANE	Sep 2027	Apr 2028	165	28,521.25	Y		
1.5) Cryogenics - Mobile Nitrogen Gas Generator (2)		2025	TBD / TBD	C / TBD	NAWCAD LKE	Feb 2026	Feb 2027	2	330,000.00	Y		Jun 2024
1.5) Cryogenics - Mobile Nitrogen Gas Generator (2)		2026	TBD / TBD	C / TBD	NAWCAD LKE	Jun 2026	Jun 2027	12	330,000.00	Y		Jun 2024
1.5) Cryogenics - Mobile Nitrogen Gas Generator (2)		2027	TBD / TBD	C / TBD	NAWCAD LKE	Dec 2026	Jun 2027	10	330,000.00	Y		Jun 2024
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2019	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Dec 2019	May 2022	10	226,633.00	Y		May 2019
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2020	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Jul 2022	Jan 2023	21	182,285.71	Y		
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2021	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Jun 2021	Feb 2023	20	178,900.00	Y		
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2022	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Oct 2021	Apr 2022	7	180,857.14	Y		
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2023	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Oct 2022	Apr 2023	1	183,400.00	Y		
1.6) Cryogenics - Shore 1000/2000 Gallon LOX/LIN Tanks		2026	Kelvin Inernational Inc. / Newport News, VA	C / FFP	NAWCAD LKE	Dec 2025	Jun 2026	19	188,578.95	Y		
1.7) Hydraulics - Particle Counter		2025	D-2 INC. / Bourne, MA	C / FFP	NAWCAD LKE	Aug 2025	Jan 2026	200	18,590.00	Y		
1.7) Hydraulics - Particle Counter		2026	D-2 INC. / Bourne, MA	C / FFP	NAWCAD LKE	Nov 2025	May 2026	200	18,960.00	Y		
1.7) Hydraulics - Particle Counter		2027	D-2 INC. / Bourne, MA	C / FFP	NAWCAD LKE	Nov 2026	May 2027	200	19,000.00	Y		
1.11) Platform Support - CVN Class Ship Crash Crane		2021	Allied Systems Corp. / Sherwood, OR	C / FFP	NAWCAD LKE	Oct 2021	Jun 2023	5	1,666K	Y		Jul 2019
1.11) Platform Support - CVN Class Ship Crash Crane		2022	Allied Systems Corp. / Sherwood, OR	C / FFP	NAWCAD LKE	Apr 2022	Jun 2023	7	1,585K	Y		

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: A/C COMMON SUPPORT EQUIPMENT

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1.11) Platform Support - CVN Class Ship Crash Crane		2023	Allied Systems Corp. / Sherwood, OR	C / FFP	NAWCAD LKE	Nov 2022	Nov 2023	1	1,575K	Y		
1.13) Platform Support - L Class Ship Crash Crane		2023	Allied Systems Corp. / Sherwood, OR	C / FFP	NAWCAD LKE	Nov 2022	Nov 2023	5	1,615K	Y		
1.13) Platform Support - L Class Ship Crash Crane		2024	Allied Systems Corp. / Sherwood, OR	C / FFP	NAWCAD LKE	Nov 2023	Oct 2024	3	1,615K	Y		
1.14) Electrical - Medium Capacity MEPP(†)		2024	Essex Electro Engineers, Inc / Schaumburg, IL	C / FFP	NAWCAD LKE	Dec 2023	Jun 2026	143	76,601.40	Y		
1.14) Electrical - Medium Capacity MEPP(†)		2025	Essex Electro Engineers, Inc / Schaumburg, IL	C / FFP	NAWCAD LKE	Nov 2024	Jan 2027	100	81,200.00	Y		
1.15) Electrical - AECTS Replacement/Modification(†)		2023	Testek LLC / Wixon, MI	C / FFP	NAWCAD LKE	Feb 2024	Jan 2027	16	630,750.00	Y		
1.15) Electrical - AECTS Replacement/Modification(†)		2024	Testek LLC / Wixon, MI	C / FFP	NAWCAD LKE	Nov 2023	Dec 2027	2	692,000.00	Y		
1.15) Electrical - AECTS Replacement/Modification(†)		2025	Testek LLC / Wixon, MI	C / FFP	NAWCAD LKE	Feb 2025	Jan 2028	8	690,625.00	Y		
1.15) Electrical - AECTS Replacement/Modification(†)		2026	Testek LLC / Wixon, MI	C / FFP	NAWCAD LKE	Oct 2025	May 2028	8	1,200K	Y		
1.15) Electrical - AECTS Replacement/Modification(†)		2027	Testek LLC / Wixon, MI	C / FFP	NAWCAD LKE	Nov 2026	Sep 2028	2	1,200K	Y		
1.17) Propulsion - Engine Test Instrumentation Replacement System (ETIRS) (3)		2027	LOCKHEAD MARTIN / FT WORTH	C / FFP	NAWCAD LKE	Sep 2027	Sep 2028	6	3,762K	Y		

(†) indicates the presence of a P-21

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** A/C COMMON SUPPORT EQUIPMENT

Items (Units in Each)							Fiscal Year 2020												Fiscal Year 2021												BALANCE
							Calendar Year 2020												Calendar Year 2021													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2019	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.4) S/W Loader - Next Generation Software Loader Upgrade																															
	1	2025	NAVY	204	0	204																									204
	1	2026	NAVY	240	0	240																									240
	1	2027	NAVY	165	0	165																									165
1.14) Electrical - Medium Capacity MEPP																															
Prior Years Deliveries: 232																															
	2	2024	NAVY	143	0	143																									143
	2	2025	NAVY	100	0	100																									100
1.15) Electrical - AECTS Replacement/Modification																															
Prior Years Deliveries: 18																															
	3	2023	NAVY	16	0	16																									16
	3	2024	NAVY	2	0	2																									2
	3	2025	NAVY	8	0	8																									8
	3	2026	NAVY	8	0	8																									8
	3	2027	NAVY	2	0	2																									2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: A/C COMMON SUPPORT EQUIPMENT

Items (Units in Each)							Fiscal Year 2022												Fiscal Year 2023												BALANCE
							Calendar Year 2022												Calendar Year 2023													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2021	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.4) S/W Loader - Next Generation Software Loader Upgrade																															
	1	2025	NAVY	204	0	204																									204
	1	2026	NAVY	240	0	240																									240
	1	2027	NAVY	165	0	165																									165
1.14) Electrical - Medium Capacity MEPP																															
Prior Years Deliveries: 232																															
	2	2024	NAVY	143	0	143																									143
	2	2025	NAVY	100	0	100																									100
1.15) Electrical - AECTS Replacement/Modification																															
Prior Years Deliveries: 18																															
	3	2023	NAVY	16	0	16																									16
	3	2024	NAVY	2	0	2																									2
	3	2025	NAVY	8	0	8																									8
	3	2026	NAVY	8	0	8																									8
	3	2027	NAVY	2	0	2																									2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** A/C COMMON SUPPORT EQUIPMENT

Items (Units in Each)							Fiscal Year 2024												Fiscal Year 2025												BALANCE
							Calendar Year 2024												Calendar Year 2025													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2023	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.4) S/W Loader - Next Generation Software Loader Upgrade																															
	1	2025	NAVY	204	0	204																			A -	-	-	-	-	204
	1	2026	NAVY	240	0	240																									240
	1	2027	NAVY	165	0	165																									165
1.14) Electrical - Medium Capacity MEPP																															
Prior Years Deliveries: 232																															
	2	2024	NAVY	143	0	143			A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143
	2	2025	NAVY	100	0	100														A -	-	-	-	-	-	-	-	-	-	-	100
1.15) Electrical - AECTS Replacement/Modification																															
Prior Years Deliveries: 18																															
	3	2023	NAVY	16	0	16					A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
	3	2024	NAVY	2	0	2		A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
	3	2025	NAVY	8	0	8																	A -	-	-	-	-	-	-	-	8
	3	2026	NAVY	8	0	8																									8
	3	2027	NAVY	2	0	2																									2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** A/C COMMON SUPPORT EQUIPMENT

Items (Units in Each)							Fiscal Year 2026													Fiscal Year 2027												BALANCE
							Calendar Year 2026													Calendar Year 2027													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2025	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																																
1.4) S/W Loader - Next Generation Software Loader Upgrade																																
	1	2025	NAVY	204	0	204	-	-	-	-	-	-	-	17	17	17	17	17	17	17	17	17	17	17								0
	1	2026	NAVY	240	0	240								A -	-	-	-	-	-	-	-	-	-	-	-	20	20	20	20	20		140
	1	2027	NAVY	165	0	165																								A -		165
1.14) Electrical - Medium Capacity MEPP																																
Prior Years Deliveries: 232																																
	2	2024	NAVY	143	0	143	-	-	-	-	-	-	-	-	20	20	20	20	20	20	20	3										0
	2	2025	NAVY	100	0	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	20	20	20	20	3					0
1.15) Electrical - AECTS Replacement/Modification																																
Prior Years Deliveries: 18																																
	3	2023	NAVY	16	0	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	2	2	2	4
	3	2024	NAVY	2	0	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
	3	2025	NAVY	8	0	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
	3	2026	NAVY	8	0	8	A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
	3	2027	NAVY	2	0	2														A -	-	-	-	-	-	-	-	-	-	-	2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** A/C COMMON SUPPORT EQUIPMENT

Items (Units in Each)							Fiscal Year 2028												Fiscal Year 2029												BALANCE
							Calendar Year 2028												Calendar Year 2029													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2027	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.4) S/W Loader - Next Generation Software Loader Upgrade																															
	1	2025	NAVY	204	204	0																									0
	1	2026	NAVY	240	100	140	20	20	20	20	20	20	20																		0
	1	2027	NAVY	165	0	165	-	-	-	-	-	-	14	14	14	14	14	14	14	14	14	13	13	13								0
1.14) Electrical - Medium Capacity MEPP																															
Prior Years Deliveries: 232																															
	2	2024	NAVY	143	143	0																									0
	2	2025	NAVY	100	100	0																									0
1.15) Electrical - AECTS Replacement/Modification																															
Prior Years Deliveries: 18																															
	3	2023	NAVY	16	12	4	2	2																							0
	3	2024	NAVY	2	0	2	-	-	2																						0
	3	2025	NAVY	8	0	8	-	-	-	2	2	2	2																		0
	3	2026	NAVY	8	0	8	-	-	-	-	-	-	-	2	2	2	2														0
	3	2027	NAVY	2	0	2	-	-	-	-	-	-	-	-	-	-	-	2													0
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** A/C COMMON SUPPORT EQUIPMENT

MFR Ref #	Manufacturer Name - Location	Production Rates (Each / Year)			Procurement Leadtime (Months)							
					Initial				Reorder			
		MSR For 2027	1-8-5 For 2027	MAX For 2027	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1
1	NSWC Crane - Crane, IN	10	20	240	0	4	12	16	0	0	7	7
2	Essex Electro Engineers, Inc - Schaumburg, IL	30	30	360	0	1	10	11	0	1	6	7
3	Testek LLC - Wixon, MI	1	5	16	0	11	15	26	0	1	22	23

"A" in the Delivery Schedule indicates the Contract Award Date.
Note: Due to space limitations, quantities in the Exhibit P-21 delivery calendar are truncated and rounded based on the maximum quantity in the calendar as follows. If the maximum quantity is less than or equal to than 9,999, all quantities are shown as each. If the maximum quantity is between 10,000 and 999,999 all quantities are shown in thousands. If the maximum quantity is between 1,000,000 and 999,999,999 all quantities are shown in millions (rounded to the nearest thousand).If the maximum quantity is equal or greater than 1,000,000,000 all quantities are shown in billions (rounded to the nearest million).

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** ICP/HEADQUARTERS MANAGED SUPPORT EQUIPMENT

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware																				
1.1) CSE Deficits [9]	A		-	-	68.063	-	-	8.564	-	-	5.622	-	-	0.800	-	-	-	-	-	0.800
1.2) CSE Replacement Equipment [10]	A		-	-	166.848	-	-	29.344	-	-	3.275	-	-	1.767	-	-	-	-	-	1.767
Subtotal: 1) Hardware			**-**	**-**	***234.911***	**-**	**-**	***37.908***	**-**	**-**	***8.897***	**-**	**-**	***2.567***	**-**	**-**	**-**	**-**	**-**	***2.567***
2) Production Engineering																				
2.1) CSE Deficits	A		-	-	8.031	-	-	0.842	-	-	0.842	-	-	0.850	-	-	-	-	-	0.850
2.2) CSE Replacement Equipment	A		-	-	58.215	-	-	4.434	-	-	4.072	-	-	4.202	-	-	-	-	-	4.202
Subtotal: 2) Production Engineering			**-**	**-**	***66.246***	**-**	**-**	***5.276***	**-**	**-**	***4.914***	**-**	**-**	***5.052***	**-**	**-**	**-**	**-**	**-**	***5.052***
3) Fleet Readiness Team Initiatives																				
3.1) FRT NAE Corrosion Mitigation	A		-	-	0.300	-	-	0.150	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 3) Fleet Readiness Team Initiatives			**-**	**-**	***0.300***	**-**	**-**	***0.150***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total			**-**	**-**	**301.457**	**-**	**-**	**43.334**	**-**	**-**	**13.811**	**-**	**-**	**7.619**	**-**	**-**	**-**	**-**	**-**	**7.619**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

Footnotes:

[9] CSE Deficits: Includes procurement of additional CSE quantities to address inventory deficits to satisfy outfitting requirements or modification of existing CSE to extend service life.

[10] FY27 funding decrease represents a reallocation of resources to prioritize the ETIRS program.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** PECULIAR SUPPORT EQUIPMENT (PSE)

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) AIRCRAFT T/M/S																				
1.1) E-2 C/D PSE	A		-	-	21.735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2) H-60 R/S PSE	A		-	-	20.703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3) J-85 PSE	A		-	-	0.423	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4) T-45 PSE	A		-	-	3.187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5) AV-8B PSE	A		-	-	18.226	-	-	2.761	-	-	2.553	-	-	-	-	-	-	-	-	-
1.6) E-6 PSE	A		-	-	0.135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.7) H-53 PSE	A		-	-	0.367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.8) Adversary F-16	B		-	-	11.754	-	-	-	-	-	0.647	-	-	-	-	-	-	-	-	-
1.9) F/A-18A-F / EA-18G	A		-	-	14.992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.10) C-130T & C-40	A		-	-	4.936	-	-	3.211	-	-	5.341	-	-	-	-	-	-	-	-	-
1.11) V-22 (11)	A		-	-	11.697	-	-	7.786	-	-	-	-	-	0.534	-	-	-	-	-	0.534
1.12) H-1 USMC	A		-	-	4.132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.13) E-6	A		-	-	4.491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.14) E-2 C/D PSE 0204152N (12)	A		-	-	22.372	-	-	10.977	-	-	30.135	-	-	10.268	-	-	-	-	-	10.268
1.15) H-60 R/S PSE 0204243N	A		-	-	4.407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.16) F/A-18A-F / EA-18G 0204136N (13)	A		-	-	16.429	-	-	8.305	-	-	8.196	-	-	8.089	-	-	-	-	-	8.089
1.17) H-1 USMC 0206131M	A		-	-	9.123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.18) Adversary F-5 USMC	A		-	-	10.200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) AIRCRAFT T/M/S			**-**	**-**	***179.309***	**-**	**-**	***33.040***	**-**	**-**	***46.872***	**-**	**-**	***18.891***	**-**	**-**	**-**	**-**	**-**	***18.891***
2) FLEET READINESS CENTER (FRC)																				
2.1) Equipment Reconstitution	A		-	-	6.165	-	-	0.889	-	-	-	-	-	-	-	-	-	-	-	-
2.2) Adaptive Manufacturing USMC	A		-	-	8.855	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3) Ready Based Aircraft (RBA) Investment	A		-	-	25.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 2) FLEET READINESS CENTER (FRC)			**-**	**-**	***40.020***	**-**	**-**	***0.889***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3) V-22 REVAMP																				
3.1) REVAMP (14)	A		-	-	-	-	-	-	-	-	-	-	-	11.180	-	-	-	-	-	11.180

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** PECULIAR SUPPORT EQUIPMENT (PSE)

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Subtotal: 3) V-22 REVAMP			-	-	*0.000*	-	-	-	-	-	-	-	-	*11.180*	-	-	-	-	-	*11.180*
Total			-	-	219.329	-	-	33.929	-	-	46.872	-	-	30.071	-	-	-	-	-	30.071

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

Footnotes:

(11) Procurement of support equipment (SE) sets required to sustain V-22B aircraft maintenance activities at the Depot, Organizational (O-level), and Intermediate (I-level) maintenance levels. SE will support both shore-based and shipboard operations. This funding provides critical SE necessary for the repair and maintenance of V-22B aircraft, enabling operational readiness.

(12) Procure sets of E2/C2 Depot, O and I level deficit SE needed to service the E-2C/C2 and E-2D aircraft for shore base and shipboard locations.

(13) Procure sets of F/A-18 Depot, O level and I level deficit SE needed to service the F/A-18 A-F and EA-18G aircraft for shore base and shipboard locations.

(14) Funds will enable procurement of Common and Peculiar Support Equipment (PSE). This acquisition is required to support the following critical mission requirements: the MV-22 reactivation of Marine Medium Tiltrotor Squadron 264 (VMM-264); the initial outfitting for the operational standup of MV-22 capabilities on LHA-9 and LHA-10; and the resourcing of Programmed Maintenance Interval (PMI) efforts with necessary wing stands and slings.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware																				
1.1) RT CASS	A		1,740K	149	259.280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2) eCASS (15)(†)	A		2,603K	328	853.936	1,549K	13	20.142	-	-	-	-	-	-	-	-	-	-	-	-
1.3) Fourth-Generation Electro-Optics (EO4) (16)(†)	B		-	-	-	2,068K	24	49.638	1,968K	22	43.288	3,402K	12	40.820	-	-	-	3,402K	12	40.820
1.4) eCASS Mid-Life Upgrade (MLU) (17)(†)	B		-	-	-	-	-	-	559,400.00	50	27.970	2,997K	5	14.983	-	-	-	2,997K	5	14.983
Subtotal: 1) Hardware			**-**	**-**	***1,113.216***	**-**	**-**	***69.780***	**-**	**-**	***71.258***	**-**	**-**	***55.803***	**-**	**-**	**-**	**-**	**-**	***55.803***
2) ECP																				
2.1) RT CASS	A		-	-	108.352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2) eCASS	B		-	-	8.396	-	-	1.848	-	-	4.152	-	-	-	-	-	-	-	-	-
2.3) Fourth-Generation Electro-Optics (EO4)	B		-	-	-	-	-	4.114	-	-	1.621	-	-	-	-	-	-	-	-	-
2.4) eCASS Mid-Life Upgrade (MLU) (18)	B		-	-	-	-	-	-	-	-	-	-	-	9.929	-	-	-	-	-	9.929
Subtotal: 2) ECP			**-**	**-**	***116.748***	**-**	**-**	***5.962***	**-**	**-**	***5.773***	**-**	**-**	***9.929***	**-**	**-**	**-**	**-**	**-**	***9.929***
3) ILS																				
3.1) RT CASS	A		-	-	44.920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2) eCASS	B		-	-	54.245	-	-	2.650	-	-	1.983	-	-	0.127	-	-	-	-	-	0.127
3.3) Fourth-Generation Electro-Optics (EO4)	B		-	-	1.549	-	-	1.545	-	-	1.115	-	-	0.761	-	-	-	-	-	0.761
3.4) eCASS Mid-Life Upgrade (MLU) (19)	B		-	-	-	-	-	-	-	-	-	-	-	6.151	-	-	-	-	-	6.151
Subtotal: 3) ILS			**-**	**-**	***100.714***	**-**	**-**	***4.195***	**-**	**-**	***3.098***	**-**	**-**	***7.039***	**-**	**-**	**-**	**-**	**-**	***7.039***
4) Production Engineering																				
4.1) RT CASS	A		-	-	93.745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2) eCASS	B		-	-	57.602	-	-	3.869	-	-	3.059	-	-	0.234	-	-	-	-	-	0.234
4.3) Fourth-Generation Electro-Optics (EO4)	B		-	-	1.570	-	-	1.569	-	-	1.138	-	-	0.524	-	-	-	-	-	0.524
4.4) eCASS Mid-Life Upgrade (MLU) (20)	B		-	-	-	-	-	-	-	-	-	-	-	6.334	-	-	-	-	-	6.334
Subtotal: 4) Production Engineering			**-**	**-**	***152.917***	**-**	**-**	***5.438***	**-**	**-**	***4.197***	**-**	**-**	***7.092***	**-**	**-**	**-**	**-**	**-**	***7.092***
5) Non FMP Installations																				
5.1) RT CASS	A		-	-	29.076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2) eCASS	B		-	-	24.785	-	-	2.754	-	-	3.432	-	-	-	-	-	-	-	-	-

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
5.3) Fourth-Generation Electro-Optics (EO4)	B		-	-	0.874	-	-	1.551	-	-	1.583	-	-	-	-	-	-	-	-	-
5.4) eCASS Mid-Life Upgrade (MLU) (21)	B		-	-	-	-	-	-	-	-	-	-	-	4.439	-	-	-	-	-	4.439
Subtotal: 5) Non FMP Installations			**-**	**-**	***54.735***	**-**	**-**	***4.305***	**-**	**-**	***5.015***	**-**	**-**	***4.439***	**-**	**-**	**-**	**-**	**-**	***4.439***
6) FMP Installations																				
6.1) RT CASS	A		-	-	31.275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2) eCASS	B		-	-	25.628	-	-	3.910	-	-	4.314	-	-	0.500	-	-	-	-	-	0.500
6.3) Fourth-Generation Electro-Optics (EO4)	B		-	-	1.699	-	-	1.295	-	-	1.323	-	-	0.164	-	-	-	-	-	0.164
6.4) eCASS Mid-Life Upgrade (MLU) (22)	B		-	-	-	-	-	-	-	-	-	-	-	6.111	-	-	-	-	-	6.111
Subtotal: 6) FMP Installations			**-**	**-**	***58.602***	**-**	**-**	***5.205***	**-**	**-**	***5.637***	**-**	**-**	***6.775***	**-**	**-**	**-**	**-**	**-**	***6.775***
Total			**-**	**-**	**1,596.932**	**-**	**-**	**94.885**	**-**	**-**	**94.978**	**-**	**-**	**91.077**	**-**	**-**	**-**	**-**	**-**	**91.077**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(15) There are four (4) different configurations of eCASS with the RF configuration being the costliest.

(16) FY27 procurements increased from 8 to 12 units to address growing fleet resource requirements. The increased QTY price is due to significant increase in material.

(17) There are multiple configurations of eCASS which require different components for upgrades, some of which being more costly than others. FY27 procurement quantities reduced from 68 to 5 to prioritize funding for EO4 units. The increased QTY price is due to significant increase in material.

(18) FY27 increase reflects a shift in resources to the eCASS MLU, supporting the next phase of the CASS Family of Testers.

(19) FY27 increase reflects a shift in resources to the eCASS MLU, supporting the next phase of the CASS Family of Testers.

(20) FY27 increase reflects a shift in resources to the eCASS MLU, supporting the next phase of the CASS Family of Testers.

(21) FY27 increase reflects a shift in resources to the eCASS MLU, supporting the next phase of the CASS Family of Testers.

(22) FY27 increase reflects a shift in resources to the eCASS MLU, supporting the next phase of the CASS Family of Testers.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Hardware												
1.2) eCASS (15)(†)		2024	Lockheed Martin (FRP 2) / Orlando, FL	C / FFP	NAWCAD LKE	Dec 2023	Jun 2025	27	2,612K	Y		Apr 2023
1.2) eCASS (15)(†)		2025	Lockheed Martin (FRP 2) / Orlando, FL	C / FFP	NAWCAD LKE	Jun 2025	Dec 2026	13	1,549K	Y		Apr 2024
1.3) Fourth-Generation Electro-Optics (EO4) (16)(†)		2025	Lockheed Martin (FRP 1) / Orlando, FL	C / FFP	NAWCAD LKE	Jun 2025	Jun 2026	24	2,068K	Y		Jun 2024
1.3) Fourth-Generation Electro-Optics (EO4) (16)(†)		2026	Lockheed Martin (FRP 1) / Orlando, FL	C / FFP	NAWCAD LKE	Jun 2026	Jun 2027	22	1,968K	Y		Jun 2025
1.3) Fourth-Generation Electro-Optics (EO4) (16)(†)		2027	Lockheed Martin (FRP 1) / Orlando, FL	C / FFP	NAWCAD LKE	Jun 2027	Jun 2028	12	3,402K	Y		Jun 2026
1.4) eCASS Mid-Life Upgrade (MLU) (17)(†)		2026	Lockheed Martin (FRP 1) / Orlando, FL	C / FFP	NAWCAD LKE	Dec 2025	Apr 2027	50	559,400.00	Y		Apr 2025
1.4) eCASS Mid-Life Upgrade (MLU) (17)(†)		2027	Lockheed Martin (FRP 1) / Orlando, FL	C / FFP	NAWCAD LKE	Dec 2026	Apr 2028	5	2,997K	Y		Apr 2026

(†) indicates the presence of a P-21

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Items (Units in Each)							Fiscal Year 2024												Fiscal Year 2025												BALANCE
										Calendar Year 2024												Calendar Year 2025											
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2023	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.2) eCASS [15]																															
Prior Years Deliveries: 301																															
	4	2024	NAVY	27	0	27			A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3	3	3	16
	4	2025	NAVY	13	0	13																				A -	-	-	-	13
1.3) Fourth-Generation Electro-Optics (EO4) [16]																															
	5	2025	NAVY	24	0	24																				A -	-	-	-	24
	5	2026	NAVY	22	0	22																								22
	5	2027	NAVY	12	0	12																								12
1.4) eCASS Mid-Life Upgrade (MLU) [17]																															
	6	2026	NAVY	50	0	50																								50
	6	2027	NAVY	5	0	5																								5
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Items (Units in Each)							Fiscal Year 2026												Fiscal Year 2027												BALANCE
							Calendar Year 2026												Calendar Year 2027													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2025	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Hardware																															
1.2) eCASS [15]																															
Prior Years Deliveries: 301																															
	4	2024	NAVY	27	11	16	3	3	2	2	2	2	1	1																	0
	4	2025	NAVY	13	0	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	1				0
1.3) Fourth-Generation Electro-Optics (EO4) [16]																															
	5	2025	NAVY	24	0	24	-	-	-	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	2	2					0
	5	2026	NAVY	22	0	22									A -	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	14
	5	2027	NAVY	12	0	12																					A -	-	-	-	12
1.4) eCASS Mid-Life Upgrade (MLU) [17]																															
	6	2026	NAVY	50	0	50			A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	4	4	4	4	24
	6	2027	NAVY	5	0	5															A -	-	-	-	-	-	-	-	-	-	5
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

Items (Units in Each)							Fiscal Year 2028												Fiscal Year 2029												
										Calendar Year 2028														Calendar Year 2029								
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2027	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	BALANCE
1) Hardware																														
1.2) eCASS [15]																														
Prior Years Deliveries: 301																														
	4	2024	NAVY	27	27	0																								0
	4	2025	NAVY	13	13	0																								0
1.3) Fourth-Generation Electro-Optics (EO4) [16]																														
	5	2025	NAVY	24	24	0																								0
	5	2026	NAVY	22	8	14	2	2	2	2	2	2	2																	0
	5	2027	NAVY	12	0	12	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1				0
1.4) eCASS Mid-Life Upgrade (MLU) [17]																														
	6	2026	NAVY	50	26	24	4	4	4	4	4	4																		0
	6	2027	NAVY	5	0	5	-	-	-	-	-	-	1	-	1	-	1	-	1	-	1									0
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items:** CONSOLIDATED AUTOMATED SUPPORT SYSTEM

MFR Ref #	Manufacturer Name - Location	Production Rates (Each / Year)			Procurement Leadtime (Months)							
					Initial				Reorder			
		MSR For 2027	1-8-5 For 2027	MAX For 2027	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1
1	Lockheed Martin (FRP 2) - Orlando, FL	24	36	48	0	9	16	25	0	3	18	21
2	Lockheed Martin (FRP 1) - Orlando, FL	15	15	24	0	12	12	24	0	8	12	20
3	Lockheed Martin (FRP 1) - Orlando, FL	50	65	80	0	9	16	25	0	3	18	21

"A" in the Delivery Schedule indicates the Contract Award Date.
Note: Due to space limitations, quantities in the Exhibit P-21 delivery calendar are truncated and rounded based on the maximum quantity in the calendar as follows. If the maximum quantity is less than or equal to than 9,999, all quantities are shown as each. If the maximum quantity is between 10,000 and 999,999 all quantities are shown in thousands. If the maximum quantity is between 1,000,000 and 999,999,999 all quantities are shown in millions (rounded to the nearest thousand).If the maximum quantity is equal or greater than 1,000,000,000 all quantities are shown in billions (rounded to the nearest million).

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** MOBILE MAINTENANCE FACILITIES

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) HARDWARE																				
1.1) Mobile Facility Vans(†)	A		91,052.71	702	63.919	90,375.00	40	3.615	92,775.00	40	3.711	94,750.00	40	3.790	-	-	-	94,750.00	40	3.790
1.2) Complex Decomplex Tool	A		-	-	0.702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3) Environmental Control Units(†)	A		6,394.91	904	5.781	4,211.00	52	0.219	4,322.62	49	0.212	4,437.00	48	0.213	-	-	-	4,437.00	48	0.213
1.4) Frequency Converters	A		-	-	0.520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5) Static Mobile Frequency Converters	A		125,000.00	17	2.125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6) Tactical Quite Generator	A		-	-	28.473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) HARDWARE			**-**	**-**	***101.520***	**-**	**-**	***3.834***	**-**	**-**	***3.923***	**-**	**-**	***4.003***	**-**	**-**	**-**	**-**	**-**	***4.003***
2) ILS																				
2.1) Non-FMP Installations	A		-	-	29.270	-	-	1.495	-	-	1.524	-	-	1.559	-	-	-	-	-	1.559
Subtotal: 2) ILS			**-**	**-**	***29.270***	**-**	**-**	***1.495***	**-**	**-**	***1.524***	**-**	**-**	***1.559***	**-**	**-**	**-**	**-**	**-**	***1.559***
3) Production Engineering																				
3.1) Mobile Facility Vans	A		-	-	45.764	-	-	2.051	-	-	2.141	-	-	2.125	-	-	-	-	-	2.125
Subtotal: 3) Production Engineering			**-**	**-**	***45.764***	**-**	**-**	***2.051***	**-**	**-**	***2.141***	**-**	**-**	***2.125***	**-**	**-**	**-**	**-**	**-**	***2.125***
4) Miscellaneous Support																				
4.1) Publications	A		-	-	2.072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 4) Miscellaneous Support			**-**	**-**	***2.072***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total			**-**	**-**	**178.626**	**-**	**-**	**7.380**	**-**	**-**	**7.588**	**-**	**-**	**7.687**	**-**	**-**	**-**	**-**	**-**	**7.687**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: MOBILE MAINTENANCE FACILITIES

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) HARDWARE												
1.1) Mobile Facility Vans		2024	Gichner Shelter / Dallastown, PA	C / IDDQ	NAWCAD LKE	Oct 2023	Apr 2024	40	88,975.00	Y		Jul 2020
1.1) Mobile Facility Vans		2025	Gichner Shelter / Dallastown, PA	C / IDDQ	NAWCAD LKE	Oct 2024	Apr 2025	40	90,375.00	Y		Jul 2020
1.1) Mobile Facility Vans		2026	Gichner Shelter / Dallastown, PA	C / IDDQ	NAWCAD LKE	Oct 2025	Apr 2026	40	92,775.00	Y		
1.1) Mobile Facility Vans		2027	Gichner Shelter / Dallastown, PA	C / TBD	NAWCAD LKE	Oct 2026	Apr 2027	40	94,750.00	Y		
1.3) Environmental Control Units		2024	Env. Sys. / Jacksonville, FL	C / IDDQ	NAWCAD LKE	Oct 2023	Mar 2024	51	3,915.51	Y		Jun 2017
1.3) Environmental Control Units		2025	Env. Sys. / Jacksonville, FL	C / IDDQ	NAWCAD LKE	May 2025	Aug 2025	52	4,211.00	Y		Jun 2017
1.3) Environmental Control Units		2026	Env. Sys. / Jacksonville, FL	C / IDDQ	NAWCAD LKE	May 2026	Oct 2026	49	4,322.62	Y		Jun 2017
1.3) Environmental Control Units		2027	Env. Sys. / Jacksonville, FL	C / TBD	NAWCAD LKE	May 2027	Oct 2027	48	4,437.00	Y		

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** GENERAL SKILLS TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware: General Skills Training																				
1.1) A School - Training System Upgrades	A		-	-	49.519	-	-	0.302	-	-	-	-	-	-	-	-	-	-	-	-
1.2) ACTS - Expeditionary Laptop Upgrades (23)(†)	A		5,103.33	300	1.531	2,780.00	50	0.139	3,000.00	50	0.150	3,520.00	25	0.088	-	-	-	3,520.00	25	0.088
1.3) ACTS - Prior Year INACTIVE	A		-	-	0.250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4) ATC - NATTC 15G31 SATS Block Update	A		-	-	5.046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5) ATC - 15G31 Block Upgrades (24)	A		-	-	5.264	-	-	-	-	-	5.000	-	-	1.260	-	-	-	-	-	1.260
1.7) ATC - Electronic Training Management Tool (25)	A		-	-	-	-	-	-	-	-	-	-	-	2.000	-	-	-	-	-	2.000
1.8) ATC - Learning Training Tool / Web Based Self Paced (26)	A		-	-	-	-	-	-	-	-	-	-	-	2.000	-	-	-	-	-	2.000
1.9) ATC - 15G30 ASATS Block Upgrade	A		-	-	-	-	-	5.172	-	-	-	-	-	-	-	-	-	-	-	-
1.12) ATC - Prior Year INACTIVE	A		-	-	43.179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.13) NASTP - 9H1 Helo Hoist Upgrades (27)	A		-	-	5.646	-	-	1.499	-	-	1.500	-	-	1.600	-	-	-	-	-	1.600
1.14) NASTP - Parachute Descent Trainer (PDT) Upgrades	A		-	-	3.871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.15) NASTP - Cold Water Immersion Trainer	A		-	-	-	-	-	-	-	-	0.100	-	-	-	-	-	-	-	-	-
1.18) NASTP - Normobaric Hypoxia Chamber Regulator and Upgrade (28)	A		-	-	-	-	-	-	-	-	0.890	-	-	0.930	-	-	-	-	-	0.930
1.23) NASTP - Prior Year INACTIVE	A		-	-	13.414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.24) LSO - Training System Upgrades	A		-	-	5.921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.25) Common ASW - Interactive Multi-	A		-	-	5.969	-	-	0.268	-	-	0.472	-	-	0.488	-	-	-	-	-	0.488

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: GENERAL SKILLS TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Sensors Analysis Trainer (IMAT) Upgrades [29]																				
1.26) Common ASW - Prior Year INACTIVE	A		-	-	0.625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.27) ASM Cloud Migration	A		-	-	0.980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) Hardware: General Skills Training			**-**	**-**	***141.215***	**-**	**-**	***7.380***	**-**	**-**	***8.112***	**-**	**-**	***8.366***	**-**	**-**	**-**	**-**	**-**	***8.366***
2) Hardware: Career Training Continuum																				
2.1) Ready Relevant Maintenance Trainers [30]	A		-	-	-	-	-	-	-	-	-	-	-	86.800	-	-	-	-	-	86.800
Subtotal: 2) Hardware: Career Training Continuum			**-**	**-**	***0.000***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***86.800***	**-**	**-**	**-**	**-**	**-**	***86.800***
3) Production Engineering: General Skills Training																				
3.1) A School	A		-	-	2.493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2) ACTS	A		-	-	0.120	-	-	-	-	-	0.006	-	-	0.005	-	-	-	-	-	0.005
3.3) ATC	A		-	-	8.421	-	-	1.081	-	-	0.964	-	-	0.814	-	-	-	-	-	0.814
3.4) NASTP	A		-	-	14.530	-	-	1.406	-	-	0.889	-	-	0.853	-	-	-	-	-	0.853
3.5) LSO	A		-	-	1.871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.6) Common ASW	A		-	-	3.330	-	-	0.256	-	-	0.091	-	-	0.085	-	-	-	-	-	0.085
Subtotal: 3) Production Engineering: General Skills Training			**-**	**-**	***30.765***	**-**	**-**	***2.743***	**-**	**-**	***1.950***	**-**	**-**	***1.757***	**-**	**-**	**-**	**-**	**-**	***1.757***
4) Production Engineering: Career Training Continuum																				
4.1) Ready Relevant Learning [31]	A		-	-	-	-	-	-	-	-	-	-	-	10.500	-	-	-	-	-	10.500
Subtotal: 4) Production Engineering: Career Training Continuum			**-**	**-**	***0.000***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***10.500***	**-**	**-**	**-**	**-**	**-**	***10.500***
5) Production Support: General Skills Training																				
5.1) A School	A		-	-	1.354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2) ACTS	A		-	-	1.011	-	-	0.052	-	-	0.034	-	-	0.029	-	-	-	-	-	0.029
5.3) ATC	A		-	-	5.497	-	-	0.554	-	-	0.470	-	-	0.428	-	-	-	-	-	0.428
5.4) NASTP	A		-	-	5.704	-	-	0.733	-	-	0.476	-	-	0.426	-	-	-	-	-	0.426
5.5) LSO	A		-	-	0.821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.6) Common ASW	A		-	-	1.433	-	-	0.025	-	-	0.155	-	-	0.143	-	-	-	-	-	0.143
Subtotal: 5) Production Support: General Skills Training			**-**	**-**	***15.820***	**-**	**-**	***1.364***	**-**	**-**	***1.135***	**-**	**-**	***1.026***	**-**	**-**	**-**	**-**	**-**	***1.026***
6) Production Support: Career Training Continuum																				
6.1) Ready Relevant Learning [32]	A		-	-	-	-	-	-	-	-	-	-	-	4.500	-	-	-	-	-	4.500

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** GENERAL SKILLS TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Subtotal: 6) Production Support: Career Training Continuum			-	-	***0.000***	-	-	-	-	-	-	-	-	***4.500***	-	-	-	-	-	***4.500***
Total			-	-	**187.800**	-	-	**11.487**	-	-	**11.197**	-	-	**112.949**	-	-	-	-	-	**112.949**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(23) ACTS - Expeditionary Laptop Upgrades: FY 2027 funding upgrades 25 Air Combat Training System (ACTS) expeditionary Laptops that provide a mobile ACTS training capability to deploying Aircrew.

(24) ATC - 15G34 Block Upgrades: FY 2027 funds block upgrade of the ATC 15G34TSS. The Device 15G34 Tower Simulation System (TSS) provides realistic training for Tower Air Traffic Controllers in a non-operational environment. This upgrade/replacement is scheduled to address performance change requests submitted by Fleet users as well as hardware and/or software obsolesce issues. Total systems required: Thirty-eight(38).

(25) ATC - Electronic Training Management Tool: FY 2027 funds the development and delivery of an Electronic Training Jacket and Training Management System (web-based) to assess individual training requirements and readiness, manage Navy and Marine Corps formal, general military and technical training, qualification, certifications and licenses, and create short and long term training action plans for individuals. Total systems required: One (1).

(26) ATC - Learning Training Tool/Web based-self paced: FY 2027 funds the development and delivery of an interactive educational environment that will provide ATC training courses to the fleet. Additionally, the distribution and delivery of a self-paced and assessing training system used to teach basic and intermediate air traffic control concepts that will leverage existing technology to expand simulated training, focusing on the radar and tower portion of ATC services. Total systems required: Forty-two (42).

(27) NASTP - 9H1 Helo Hoist Upgrades: FY 2027 upgrades one Helo Hoist/POST for FRCE and replaces corroded poolside platforms with a non-corrosive fiberglass reinforced polymer for improved structural integrity and safety. Final year of multi-year funded project.

(28) NASTP - Normobaric Hypoxia Chamber Regulator and Upgrade: FY 2027 funding upgrades will eliminate dependency on outside entities for NHT regulator test-and-check and maintenance.

(29) Common ASW - Interactive Multi-Sensors Analysis Trainer (IMAT) Upgrades: FY 2027 funding upgrades the Interactive Multi-Sensors Analysis Trainer (IMAT) trainer courseware to incorporate the latest learning technology and ASW threat analysis.

(30) RRL - FY2027 funds will be used to procure: MH-60 Fuel Management Control Panel Trainers, MH-60 Crew Hover Control Panel Trainers, MH-60 Cyclic/Collective Control Stick Maintenance Trainers, MH-60 Auxiliary Relay Panel #1-#4s, MH-60 Fuel Cell Trainers, MH-60 Blade Fold Trainers, MH-60 Tail/RAST/Hoist Trainers, MH-60 Bleed Air Training Systems, Air Conditioning Pressurization Trainers, MH-60R Avionics Maintenance Trainers, and MH-60S Avionics Maintenance Trainers.

(31) Production Engineering includes annualized Navy Working Capital Funds to support engineering efforts in support of Ready Relevant Learning Maintenance Trainers.

(32) Product Support includes annualized Navy Working Capital Funds to support program management and aquisistion efforts in support of Ready Relevant Learning Maintenance Trainers.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items: GENERAL SKILLS TRAINING

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Hardware: General Skills Training												
1.2) ACTS - Expeditionary Laptop Upgrades [23]		2023	New Technology Solutions / Fremont, CA	C / FFP	NAWCTSD	Mar 2023	Jul 2023	50	3,060.00	Y		Jan 2023
1.2) ACTS - Expeditionary Laptop Upgrades [23]		2024	New Technology Solutions / Fremont, CA	C / FFP	NAWCTSD	Mar 2024	Jul 2024	50	3,120.00	Y		Jan 2024
1.2) ACTS - Expeditionary Laptop Upgrades [23]		2025	New Technology Solutions / Fremont, CA	C / FFP	NAWCTSD	Mar 2025	Jul 2025	50	2,780.00	Y		Jan 2025
1.2) ACTS - Expeditionary Laptop Upgrades [23]		2026	New Technology Solutions / Fremont, CA	C / FFP	NAWCTSD	Mar 2026	Jul 2026	50	3,000.00	Y		Jan 2026
1.2) ACTS - Expeditionary Laptop Upgrades [23]		2027	New Technology Solutions / Fremont, CA	C / FFP	NAWCTSD	Mar 2027	Jul 2027	25	3,520.00	Y		Jan 2027

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** TOPSCENE

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Mission Rehearsal Pre-Planned (Topscene)																				
1.1) Product Improvement	A		1,250K	6	7.503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) Mission Rehearsal Pre-Planned (Topscene)			**-**	**-**	***7.503***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2) ILS																				
2.1) Topscene	A		-	-	1.275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 2) ILS			**-**	**-**	***1.275***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3) Acceptance Testing																				
3.1) Topscene	A		-	-	1.845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 3) Acceptance Testing			**-**	**-**	***1.845***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total			**-**	**-**	**10.623**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** OTHER FLIGHT TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Hardware																				
1.1) USMC Fed Sim - MCAT Aviation Dist Virtual Trng Environ (ADVTE) Mod [33]	A		-	-	48.129	-	-	6.550	-	-	12.177	-	-	26.375	-	-	-	-	-	26.375
1.2) USMC Fed Sim -MCAT Interservice Network Connectivity Modernization	A		-	-	9.886	-	-	9.272	-	-	4.000	-	-	-	-	-	-	-	-	-
1.3) USMC Fed Sim - Marine Common Aircrew Trainer (MCAT) Modernization [34]	A		-	-	10.296	-	-	1.572	-	-	-	-	-	19.016	-	-	-	-	-	19.016
1.4) USMC Fed Sim - Marine Maintenance Courseware [35]	A		-	-	0.143	-	-	-	-	-	0.660	-	-	0.680	-	-	-	-	-	0.680
1.5) USMC Fed Sim - Marine Common Aircrew Learning Mgmt System	A		-	-	1.314	-	-	1.386	-	-	1.550	-	-	-	-	-	-	-	-	-
1.6) USMC Fed Sim - CH-53 Trainer Modernization	A		-	-	31.539	-	-	-	-	-	8.000	-	-	-	-	-	-	-	-	-
1.7) USMC Fed Sim - CH-53E Aircrew Procedure Trnr (APT) Modernization	A		-	-	8.616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.8) USMC Fed Sim - KC-130 Trainer Modernization [36]	A		-	-	76.033	-	-	7.480	-	-	23.884	-	-	13.600	-	-	-	-	-	13.600
1.9) USMC Fed Sim - H-1 Trainer Modernization [37]	A		-	-	94.736	-	-	33.397	-	-	13.917	-	-	3.400	-	-	-	-	-	3.400
1.10) USMC Fed Sim - MV-22 CFTD Modernization [38]	A		-	-	116.869	-	-	13.598	-	-	14.693	-	-	9.255	-	-	-	-	-	9.255
1.11) USMC Fed Sim - FA-18 C/D Tact Operational Flt Trnr (TOFT) Modernization	A		-	-	52.242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.12) USMC Fed Sim - MQ-9 Tech Refresh [39]	A		-	-	-	-	-	-	-	-	-	-	-	0.580	-	-	-	-	-	0.580
1.13) USMC Fed Sim - VH-92A Aircrew	A		-	-	-	-	-	-	-	-	-	-	-	5.300	-	-	-	-	-	5.300

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: OTHER FLIGHT TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Training Device Modernization [40]																				
1.14) Prior Year - Inactive MARINE	A		-	-	160.670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.15) NASMP - NCTE Nodes	A		1,100K	3	3.299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.16) NASMP - Common Simulation Models Upgrades [41]	A		-	-	35.099	-	-	8.038	-	-	8.229	-	-	8.024	-	-	-	-	-	8.024
1.17) NASMP - Cross Domain Solution (CDS)/Network Upgrades	A		-	-	2.046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.18) NASMP - NADTC & Distributed Mission Training (DMT) Enablers Upgrades [42]	A		-	-	39.167	-	-	7.843	-	-	7.320	-	-	8.836	-	-	-	-	-	8.836
1.19) NASMP - Carrier Air Wing (CVW) DMT Upgrades [43]	A		-	-	138.718	-	-	4.477	-	-	24.099	-	-	14.207	-	-	-	-	-	14.207
1.20) NASMP Integrated Training Facility [44]	A		-	-	81.047	-	-	44.000	-	-	44.000	-	-	55.102	-	-	-	-	-	55.102
1.21) NASMP - MH-60R Naval Aircrew Training Systems (NATS)	A		9,834K	4	39.334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.22) NASMP - MH-60S Aircrew Virtual Environment Trainer (AVET)	A		12,816K	3	38.449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.23) NASMP - MH-60R/S TOFT Technology and Simulation Upgrades [45]	A		-	-	8.000	-	-	8.000	-	-	12.771	-	-	11.145	-	-	-	-	-	11.145
1.24) NASMP - H-60 Cybersecurity and Information Assurance [46]	A		-	-	8.416	-	-	2.250	-	-	2.294	-	-	2.300	-	-	-	-	-	2.300
1.25) NASMP - FA/EA-18 - TOFT Software Gold Disk Upgrades [47]	A		-	-	15.791	-	-	2.151	-	-	2.193	-	-	2.236	-	-	-	-	-	2.236

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: OTHER FLIGHT TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1.26) NASMP - FA/EA-18 Integ Virtual Environ Maint Trnr (IVEMT) Modernization	A		-	-	11.453	-	-	3.000	-	-	-	-	-	-	-	-	-	-	-	-
1.27) NASMP - FA/ EA-18 Trainer Tech Refresh (48)	A		-	-	22.857	-	-	9.477	-	-	19.646	-	-	8.674	-	-	-	-	-	8.674
1.28) NASMP CMV-22 Simulator Modernization (49)	A		-	-	-	-	-	-	-	-	-	-	-	2.700	-	-	-	-	-	2.700
1.29) NASMP - E-2D Weapon System Trainer Tech Refresh (50)	A		-	-	17.827	-	-	7.698	-	-	-	-	-	2.500	-	-	-	-	-	2.500
1.30) NASMP E-2D Avionics Mission Computer	A		-	-	-	-	-	4.000	-	-	5.000	-	-	-	-	-	-	-	-	-
1.31) NASMP - E-6B OFT/IAT Trainer Modernization	A		-	-	12.733	-	-	2.399	-	-	2.548	-	-	-	-	-	-	-	-	-
1.32) NASMP - P-8 Tech Refresh (51)	A		-	-	37.000	-	-	20.000	-	-	23.205	-	-	23.600	-	-	-	-	-	23.600
1.33) NASMP - MQ-4/8 Unmanned Aerial Vehicle (UAV) Trainer Upgrades (52)	A		-	-	8.784	-	-	4.519	-	-	1.500	-	-	1.600	-	-	-	-	-	1.600
1.34) NASMP - CNATRA - Pilot Part Task Trainer Upgrades	A		-	-	16.186	-	-	5.500	-	-	7.500	-	-	-	-	-	-	-	-	-
1.35) NASMP - CNATRA - Naval Flt Off (NFO) MCS & T-45 OFT Upgrades	A		-	-	62.008	-	-	3.981	-	-	-	-	-	-	-	-	-	-	-	-
1.36) NASMP - CNATRA - T-6A/ B Aircrew Training Device (ATD) Upgrades (53)	A		-	-	5.154	-	-	4.000	-	-	4.080	-	-	4.000	-	-	-	-	-	4.000
1.37) NASMP CNATRA NAVOTS Upgrades	A		-	-	4.000	-	-	4.000	-	-	0.800	-	-	-	-	-	-	-	-	-
1.38) NASMP - CNATRA Obsolescence Resolution and	A		-	-	-	-	-	-	-	-	-	-	-	7.300	-	-	-	-	-	7.300

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0705 / Common Ground Equipment	Aggregated Items Title: OTHER FLIGHT TRAINING

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
Enhancements (Core) (54)																				
1.39) NASMP - FA/ EA-18 NSF-3 Fidelity Upgrades	A		-	-	41.308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.40) Prior Year - Inactive NAVY (55)	A		-	-	486.175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) Hardware			**-**	**-**	***1,745.324***	**-**	**-**	***218.588***	**-**	**-**	***244.066***	**-**	**-**	***230.430***	**-**	**-**	**-**	**-**	**-**	***230.430***
2) Production Engineering (56)																				
2.1) USMC Federation Simulators	A		-	-	118.936	-	-	11.898	-	-	11.097	-	-	11.100	-	-	-	-	-	11.100
2.2) NASMP (57)	A		-	-	380.666	-	-	44.145	-	-	39.197	-	-	42.200	-	-	-	-	-	42.200
Subtotal: 2) Production Engineering			**-**	**-**	***499.602***	**-**	**-**	***56.043***	**-**	**-**	***50.294***	**-**	**-**	***53.300***	**-**	**-**	**-**	**-**	**-**	***53.300***
3) Production Support																				
3.1) USMC Federation Simulators	A		-	-	81.027	-	-	8.350	-	-	7.938	-	-	7.938	-	-	-	-	-	7.938
3.2) NASMP	A		-	-	169.356	-	-	19.664	-	-	17.290	-	-	17.400	-	-	-	-	-	17.400
Subtotal: 3) Production Support			**-**	**-**	***250.383***	**-**	**-**	***28.014***	**-**	**-**	***25.228***	**-**	**-**	***25.338***	**-**	**-**	**-**	**-**	**-**	***25.338***
Total			**-**	**-**	**2,495.309**	**-**	**-**	**302.645**	**-**	**-**	**319.588**	**-**	**-**	**309.068**	**-**	**-**	**-**	**-**	**-**	**309.068**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

Footnotes:

(33) ADVTE Trainer Modernization: FY 2027 funds will procure network equipment CONUS, update of NECC equipment 2nd & 3rd Marine Air Wings (2nd MAW, 3rd MAW) and TEn v 11 including new hardware.

(34) USMC Fed Sim - Marine Common Aircrew Trainer (MCAT) Modernization: FY 2027 will include a modernization that replaces aging Commercial Off The Shelf (COTS) hardware and updates IOS systems where necessary. The FY27 modernization will evolve existing projector technology and replace, where feasible, Mixed Reality capability for the visual presentation picture to the Marine Aircrewman.

(35) Marine Common Aircrew Trainer Aviation Maintenance Courseware: FY 2027 continues aviation maintenance courseware based on Training Systems Requirements Analysis to better equip Marine aviation maintainers with necessary skills to repair aircraft at an expeditionary airfield. A Nickel Cadmium courseware will be completed and fielded.

(36) USMC Fed Sim - KC-130 Trainer Modernization: FY 2027 contracts are for tech upgrades to replace Commercial Off the Shelf (COTS) hardware, cyber and windows operating system for the fielded KC-130J training devices to include Cockpit Procedures Trainers (CPTs) 1, 2 & 3 systems.

(37) USMC Fed Sim - H-1 Trainer Modernization: FY 2027 contracts are for tech upgrades to Commercial Off the Shelf (COTS) hardware and software of four-fielded H-1 Flight Training Devices (FTD). Specifically, AH-1Z & UH-1Y Cockpit Procedures Trainer (CPT)s.

(38) MV-22 Containerized Flight Training Device (CFTD) Modernization: Upgrade obsolete components and improve trainer availability (less down time). Over 50% of Aircrew flight training is conducted in the CFTD directly reducing flying hour costs and improving mission readiness of aircraft. FY 2027 awards new 5-year contract with FY27 Base contract and four (4) options years. The MV-22 flight trainer hardware replaces aging Commercial Off the Shelf (COTS) hardware and software to include the latest generation projectors, display mirrors, host computer systems, image eight generators, cockpit displays and control loaders components.

(39) USMC Fed Sim - MQ-9 Tech Refresh: FY 2027 contracts are for tech upgrades to replace Commercial Off the Shelf (COTS) hardware, cyber and windows operating systems for the fielded MSAT #1 & #5 Aircrew MJAT Standalone Trainers.

(40) VH-92A Aircrew Training Device Modernization: FY2027 contracts for tech refresh/upgrades to Commercial Off The Shelf (COTS) hardware and Windows IOS software for VH-92 Maintenance Training Device (MTD) and Systems Emulation Maintenance Trainer (SEMT).

(41) Common Simulation Models Upgrades: FY 2027 procures annual updates to common simulation software and models used by Navy and USMC aviation trainers. Includes release of updated Next Generation Threat System (NGTS), Common Acoustic Simulation Environment (CASE), Common Visual Database and Common Weapon Models and Common Network Standards and Interfaces.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0705 / Common Ground Equipment	**Aggregated Items Title:** OTHER FLIGHT TRAINING

(42) NADTC and Distributed Mission Training Enablers Upgrades: FY 2027 procures ongoing specific software fixes for F/A-18 E/F and E-2D simulators and DMT network improvements. Additional network lines will be deployed to Fleet Sites to connect simulators with distributed networks.

(43) FY 2027 continues a multi-year effort to enable Carrier Air Wing (CVW) platform trainers to connect with one another to support secure, cross-T/M/S, integrated training. This allows aircrews across multiple locations to meet the National Defense Strategy priority to build a more lethal force by training to the high-end fight. FY 2027 continues procurement of network upgrades to establish a secure Virtual-Constructive (VC) battlespace necessary to replicate near-peer threats and provide CVW training against advanced adversary systems that cannot be replicated or conducted live due to range and OPSEC limitations. This effort updates H-60 and P-8A ASW trainers to participate in CVW integrated with Strike Platforms. It supports DMT by ensuring threat simulation is common across all mission participants, resolving simulator network discrepancies, addressing platform trainer limitations that prevent repeatable distributed training capability.

(44) Integrated Training Facilities (ITF): FY 2027 will procure, integrate, deploy, and test the F35 trainer to ITF Fallon to add F35 Training capability and capacity to the Integrated Training Facility located at Naval Aviation Warfare Center, Fallon NV. FY 2027 continues procurement of software and hardware upgrades and integrates systems into the Integrated Simulation Environment (ISE). The ISE leverages the Joint Simulation Environment (JSE) and includes F-35, E-2D, F/A-18E/F, EA-18G, and AEGIS training devices for high fidelity training. Integrated Training Facilities includes sites at NAS Fallon, Integrated Training Facilities includes the Naval Air Warfare Development Center (NAWDC) simulator training facilities, the ITF, and Air Wing Training Facility (AWTF).

(45) MH-60R/S TOFT Technology and Simulation Upgrades: FY 2027 procures tech upgrades for H-60 training systems Commercial Off the Shelf (COTS) components that are obsolete and unsupportable. A contract will be awarded for a tech refresh to Operational Flight Trainer (OFT) #5 / Weapons Tactical Trainer (WTT) #1, Naval Aircrewman Training System (NATS) #1 and Aircrew Virtual Environment Trainer (AVET)s #2.

(46) H-60 Cybersecurity and Information Assurance: FY 2027 procures annual cybersecurity upgrades and patches required to receive and/or maintain Authority to Operate (ATO) and Connect H-60 trainers across the Navy Continuous Training Environment (NCTE) network.

(47) FA/EA-18 TOFT Software Gold Disk Upgrades: FY 2027 procures annual cybersecurity upgrades and patches required to receive and/or maintain Authority to Operate and Connect FA/EA-18 trainers across the Navy Continuous Training Environment (NCTE) network. Gold disk software are released quarterly which contain the latest Operational software and necessary Cyber patches.

(48) FA/EA-18 Trainer Tech Refresh: FY 2027 continues to procure tech upgrades for F/A-18 training systems, replaces and integrates Commercial off the Shelf (COTS) components that are obsolete and unsupportable.

(49) CMV-22 Simulator Modernization: FY 2027 contracts are for tech refresh/upgrades to Commercial Off the Shelf (COTS) hardware and software for Flight Training Device (FTD) #1.

(50) E-2D Trainer Tech Refresh: FY2027 contracts are for tech refresh/upgrades to Commercial Off the Shelf (COTS) hardware and software for E-2D Distributed Readiness Trainer (DDRT) 5 & 6.

(51) P-8 Tech Refresh: FY 2027 continues tech upgrades to replace obsolescent Commercial off the shelf technology (COTS) on P-8 Operational Flight Trainers (OFT, Weapons Tactic Trainers (WTT) and Deployable Mission Rehearsal Trainers at NAS Jacksonville, FL, and NAS Whidbey Island, WA.

(52) MQ-4 Unmanned Aerial Vehicle (UAV) Trainer Upgrades: FY 2027 procures Mission System Trainer (MST) MB-4, MB-7, MB-9 & MB-5; and Multipurpose Reconfigurable Training System Three Dimensional (MRTS 3D) 2A94 & 2A97 for tech upgrades of obsolete Commercial of the Shelf (COTS) components.

(53) CNATRA T-6A/B Aircrew Training Device (ATD) Upgrades: FY 2027 continues procurement of hardware and software upgrades to resolve obsolescence issues on 17 T-6 Operational Flight Trainers (OFTs) and 17 T-6 Unit Training Devices (UTDs) used for primary flight training. This funding aligns to USAF/USN joint programs to maintain trainer baselines to enable Pilot and Student Naval Aviator training.

(54) CNATRA Obsolescence Resolution and Enhancements (CORE): FY 2027 incorporates a consolidated line item to cover all CNATRA undergraduate flight-training devices. CORE entails procurement of hardware and software upgrades to resolve obsolescence and incorporate enhancements to 350 CNATRA training devices that support Pilot and Naval Flight Officer training for T-6, T-45, T-54, TH-73, Naval Air Vehicle Pilot Training System (NAVPTS), Virtual Mission Training System (VMTS), Multi-Crew Simulator (MCS), and Next-Gen Strike.

(55) This line captures prior year costs for cost elements that are no longer funded across the FYDP, and where all deliveries of prior year procurements are complete.

(56) Production Engineering includes annualized Navy Working Capital Fund support costs previously broken out under a separate line as Acceptance Test. Consolidation increases Program Office efficiency and better aligns program technical support costs in accordance with DoW Financial Management Regulations (FMR) guidance.

(57) FY27 increase due to additional Production Engineering working capital fund support for USN maintenance trainers.

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Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0715 / Aircraft Industrial Facilities
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A	**Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A		

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	1,616.824	105.634	112.513	113.513	0.000	113.513	112.429	115.642	118.292	120.657	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	1,616.824	105.634	112.513	113.513	0.000	113.513	112.429	115.642	118.292	120.657	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**1,616.824**	**105.634**	**112.513**	**113.513**	**0.000**	**113.513**	**112.429**	**115.642**	**118.292**	**120.657**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

Calibration Equipment Description:
The objective of the Metrology/Calibration (METCAL) Program is to maintain required accuracy and consistency in Navy measurements. This ensures the required measurement accuracy of Test and Measurement Systems (TAMS) and Aviation Support Equipment (SE) used to test, repair and maintain Aviation Weapon Systems is adequate. Calibration is an on-cycle maintenance action and can be described as the comparison of a measurement device/system of unverified/unknown accuracy (TAMS or SE) to a device of known and greater accuracy (Calibration Standard).

Fleet Readiness Centers (FRC) Support Equipment (SE)/Industrial Equipment Description:
The Objective of the FRC SE/Industrial Equipment Investment program is to increase Ready Basic Aircraft (RBA). The purchase of equipment for the Fleet Readiness Centers will increase the agility, capability, and capacity to perform the critical mission of repair, overhaul of aircraft, engines, and components while maintaining the organic industrial capacity to meet current and future requirements.

FY 2026 spend plan for FRCSE/Industrial Equipment (FIOP) includes $80,570 thousand of discretionary and $44,000 thousand of mandatory (reconciliation) for a total of $124,570 thousand.

FY 2026 discretionary funding supports the procurement industrial equipment, peculiar and common ground support equipment, necessary to support aircraft, engine, and component depot level repairs. The mandatory funds provide advanced technology equipment including cold spray development and digital asset tracking.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0715 / Aircraft Industrial Facilities
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A / **Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A	

Exhibits Schedule					Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total
Exhibit Type	Title*	Subexhibits	ID CD	MDAP/ MAIS Code	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*
P-40a	Aircraft Industrial Facilities	P-5a			- / 816.291	- / 31.451	- / 31.943	- / 31.459	- / -	- / 31.459
P-40a	FRC SE/Industrial Equipment	P-5a			- / 800.533	- / 74.183	- / 80.570	- / 82.054	- / -	- / 82.054
P-40	**Total Gross/Weapon System Cost**				**- / 1,616.824**	**- / 105.634**	**- / 112.513**	**- / 113.513**	**- / 0.000**	**- / 113.513**

*Title represents 1) the Number / Title for Items; 2) the Number / Title [DODIC] for Ammunition; and/or 3) the Number / Title (Modification Type) for Modifications. Title represents the P-40a Title when only the P-40a Summary/Total is shown.

Note: Totals in this Exhibit P-40 set may not be exact or sum exactly due to rounding.

Justification:

Calibration Equipment:

Funds are used to procure Calibration Standards (CALSTDs) and ancillary equipment for Aviation Fleet Intermediate Calibration Activities, Fleet Training Activities, Aviation Navy Calibration Laboratories (NCLs), and the Navy Primary Standards Laboratory (NPSL). CALSTDs procured for Fleet 'I' level use are to replace obsolete and/or irreparable equipment, expand technical measurement capabilities to decrease Depot support costs, reduce out-of-service turn around times, provide enhanced forward deployed geographic support and reduce/control the Naval Air Systems Command (NAVAIR) cost of ownership associated with Calibration. Fleet 'I' level calibration activities support 70% of the total Fleet calibration workload. Maintenance of Fleet calibration capability through this funding results in the release of more expensive Depot level support man-hours for more complex calibration maintenance and calibrations where economy of scale costs dictate single site or geographic calibration center capability. CALSTDs procured for NCLs and the NPSL allow for the automation and improvement of calibration procedures in order to reduce Fleet asset out-of-service and Turn around Time, expand technical calibration capabilities for enhanced in-theater Fleet support, and replace obsolete and high support cost CALSTDs.

FRC SE/Industrial Equipment:

Funds are used to procure industrial equipment, peculiar and common ground support equipment, necessary to support aircraft, engine, and component depot level repairs. Replacing obsolete and or irreparable equipment, tooling and test equipment. Procuring equipment for modernization, maintenance of equipment along with miscellaneous other production charges in support of production and testing services, at depot facilities. Procuring new types of equipment to modernize and expand technical capabilities to increase throughput. Procuring training aids and fund installation of the equipment to include required environmental enclosures and training equipment; simulators, all in support of aircraft industrial production facilities.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0715 / Aircraft Industrial Facilities	**Aggregated Items Title:** Aircraft Industrial Facilities

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Aircraft Industrial Facilities																				
1.1) Automated / Interface CALSTDs (1)(†)	A		9,495.26	1,793	17.025	3,195.49	133	0.425	3,207.41	135	0.433	3,210.14	138	0.443	-	-	-	3,210.14	138	0.443
1.2) Low Frequency AC/DC CALSTDs(†)	A		28,330.98	5,659	160.325	11,618.89	593	6.890	11,806.72	595	7.025	11,906.94	591	7.037	-	-	-	11,906.94	591	7.037
1.3) Other CALSTDs Procurement(†)	A		14,030.58	1,864	26.153	7,180.33	122	0.876	7,268.29	123	0.894	6,944.44	126	0.875	-	-	-	6,944.44	126	0.875
1.4) Physical Dimen / Optical CALSTDs(†)	A		64,364.19	3,446	221.799	31,432.23	273	8.581	31,808.66	277	8.811	31,833.33	270	8.595	-	-	-	31,833.33	270	8.595
1.5) RF / Microwave CALSTDs(†)	A		29,835.78	5,925	176.777	15,268.43	529	8.077	15,347.17	530	8.134	15,365.95	511	7.852	-	-	-	15,365.95	511	7.852
1.6) Res / Impedance CALSTDs(†)	A		22,137.15	2,253	49.875	6,668.39	193	1.287	6,914.44	187	1.293	6,888.29	188	1.295	-	-	-	6,888.29	188	1.295
1.7) Logistics / Engineering Support (2)	A		-	-	75.183	-	-	3.707	-	-	3.743	-	-	3.911	-	-	-	-	-	3.911
1.8) Production / Acquisition	A		-	-	89.154	-	-	1.608	-	-	1.610	-	-	1.451	-	-	-	-	-	1.451
Subtotal: 1) Aircraft Industrial Facilities			**-**	**-**	***816.291***	**-**	**-**	***31.451***	**-**	**-**	***31.943***	**-**	**-**	***31.459***	**-**	**-**	**-**	**-**	**-**	***31.459***
Total			**-**	**-**	**816.291**	**-**	**-**	**31.451**	**-**	**-**	**31.943**	**-**	**-**	**31.459**	**-**	**-**	**-**	**-**	**-**	**31.459**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(1) Each Cost Element with a Quantity represents a number of different end items. The Unit Cost is an average cost for all the end items in Cost Elements 1.1 (Automated/Interface CALSTDs), 1.2 (Low Frequency AC/DC CALSTDs), 1.3 (Other CALSTDs Procurement), 1.4 (Physical/Dimen/Optical CALSTDs), 1.5 (RF/Microwave CALSTDs), and 1.6 (Res/Impedance CALSTDs).

(2) FY27 funding increase in Instrument Calibration Procedure (ICP) development requirements for two calibration standards planned for procurement in FY27. The ICP's are required to properly support calibration of support equipment for maintenance on P8A, E2D, and C130 aircraft platforms.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0715 / Aircraft Industrial Facilities	Aggregated Items: Aircraft Industrial Facilities

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Aircraft Industrial Facilities												
1.1) Automated / Interface CALSTDs [1]		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	128	3,242.19	Y		
1.1) Automated / Interface CALSTDs [1]		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	131	3,229.01	Y		
1.1) Automated / Interface CALSTDs [1]		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	136	3,139.71	Y		
1.1) Automated / Interface CALSTDs [1]		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	133	3,120.30	Y		
1.1) Automated / Interface CALSTDs [1]		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	133	3,195.49	Y		
1.1) Automated / Interface CALSTDs [1]		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	135	3,207.41	Y		
1.1) Automated / Interface CALSTDs [1]		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	138	3,210.14	Y		
1.2) Low Frequency AC/DC CALSTDs		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	513	10,902.53	Y		
1.2) Low Frequency AC/DC CALSTDs		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	499	11,436.87	Y		
1.2) Low Frequency AC/DC CALSTDs		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	598	11,543.48	Y		
1.2) Low Frequency AC/DC CALSTDs		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	588	11,552.72	Y		
1.2) Low Frequency AC/DC CALSTDs		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	593	11,618.89	Y		
1.2) Low Frequency AC/DC CALSTDs		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	595	11,806.72	Y		
1.2) Low Frequency AC/DC CALSTDs		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	591	11,906.94	Y		
1.3) Other CALSTDs Procurement		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	129	6,271.32	Y		
1.3) Other CALSTDs Procurement		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	128	6,445.31	Y		
1.3) Other CALSTDs Procurement		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	121	6,950.41	Y		
1.3) Other CALSTDs Procurement		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	115	7,208.70	Y		
1.3) Other CALSTDs Procurement		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	122	7,180.33	Y		
1.3) Other CALSTDs Procurement		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	123	7,268.29	Y		
1.3) Other CALSTDs Procurement		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	126	6,944.44	Y		

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0715 / Aircraft Industrial Facilities	Aggregated Items: Aircraft Industrial Facilities

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1.4) Physical Dimen / Optical CALSTDs		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	262	31,458.02	Y		
1.4) Physical Dimen / Optical CALSTDs		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	261	31,042.15	Y		
1.4) Physical Dimen / Optical CALSTDs		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	265	31,309.43	Y		
1.4) Physical Dimen / Optical CALSTDs		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	269	31,431.23	Y		
1.4) Physical Dimen / Optical CALSTDs		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	273	31,432.23	Y		
1.4) Physical Dimen / Optical CALSTDs		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	277	31,808.66	Y		
1.4) Physical Dimen / Optical CALSTDs		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	270	31,833.33	Y		
1.5) RF / Microwave CALSTDs		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	574	13,153.31	Y		
1.5) RF / Microwave CALSTDs		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	513	15,035.09	Y		
1.5) RF / Microwave CALSTDs		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	526	14,880.23	Y		
1.5) RF / Microwave CALSTDs		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	534	14,902.62	Y		
1.5) RF / Microwave CALSTDs		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	529	15,268.43	Y		
1.5) RF / Microwave CALSTDs		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	530	15,347.17	Y		
1.5) RF / Microwave CALSTDs		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	511	15,365.95	Y		
1.6) Res / Impedance CALSTDs		2021	Various / Various	C / FP	Multiple	Oct 2020	Oct 2020	180	7,023.72	Y		
1.6) Res / Impedance CALSTDs		2022	Various / Various	C / FP	Multiple	Oct 2021	Oct 2021	186	6,747.31	Y		
1.6) Res / Impedance CALSTDs		2023	Various / Various	C / FP	Multiple	Oct 2022	Oct 2022	192	6,692.71	Y		
1.6) Res / Impedance CALSTDs		2024	Various / Various	C / FP	Multiple	Oct 2023	Oct 2023	190	6,810.53	Y		
1.6) Res / Impedance CALSTDs		2025	Various / Various	C / FP	Multiple	Oct 2024	Oct 2024	193	6,668.39	Y		
1.6) Res / Impedance CALSTDs		2026	Various / Various	C / FP	Multiple	Oct 2025	Oct 2025	187	6,914.44	Y		
1.6) Res / Impedance CALSTDs		2027	Various / Various	C / TBD	Multiple	Oct 2026	Oct 2026	188	6,888.29	Y		

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0715 / Aircraft Industrial Facilities	**Aggregated Items Title:** FRC SE/Industrial Equipment

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) FRC group 0204164N																				
1.1) Divestiture Support	A		-	-	483.732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2) Equipment Purchase (3)(†)	A		1,547K	154	238.298	1,494K	38	56.762	1,750K	35	61.233	1,748K	36	62.944	-	-	-	1,748K	36	62.944
1.3) Equipment Installation (4)	A		-	-	54.559	-	-	11.456	-	-	13.697	-	-	13.270	-	-	-	-	-	13.270
1.4) Acquisition Support (5)	A		-	-	23.944	-	-	5.965	-	-	5.640	-	-	5.840	-	-	-	-	-	5.840
Subtotal: 1) FRC group 0204164N			**-**	**-**	***800.533***	**-**	**-**	***74.183***	**-**	**-**	***80.570***	**-**	**-**	***82.054***	**-**	**-**	**-**	**-**	**-**	***82.054***
Total			**-**	**-**	**800.533**	**-**	**-**	**74.183**	**-**	**-**	**80.570**	**-**	**-**	**82.054**	**-**	**-**	**-**	**-**	**-**	**82.054**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(3) Each Cost Element with a Quantity represents a number of different end items. The Unit Cost is an estimated average cost for all the end items in the Cost element and are based on historical values pulled from previous years of Capital Investment Program (CIP) procurement of similar types of equipment. FY27 Equipment Purchase costs reflect current Fleet Readiness Center Infrastructure Optimization and Modernization Plan program. Requirement for procurement of a Radome test set in FY27 aligns with budgeted amount. The FY 2026 Equipment Purchase cost element for FRCSE/Industrial Equipment (FIOP) includes $61.233 million of discretionary funding plus $35.200 million of mandatory funds for a total of $96.433 million. The discretionary funding is to procure industrial equipment, peculiar and common ground support equipment, necessary to support aircraft, engine, and component depot level repairs. The mandatory (reconciliation) funding supports the procurement of new advanced technology equipment. The mandatory funds provide advanced technology equipment including cold spray development and digital asset tracking.

(4) Installation cost for equipment projects include necessary efforts to facilitate the operational utility of equipment purchases and Naval Facilities Engineering Command support costs. FY27 Equipment Installation costs reflect current Fleet Readiness Center Infrastructure Optimization and Modernization Plan program. Requirement for procurement of a Radome test set in FY27 aligns with budgeted amount. The FY 2026 Equipment Installation cost element for FRCSE/ Industrial Equipment (FIOP) includes $13.697 million of discretionary funding plus $6.800 million of mandatory funds for a total of $20.497 million. The discretionary funding is to install industrial equipment, peculiar and common ground support equipment, necessary to support aircraft, engine, and component depot level repairs. The mandatory (reconciliation) funding is to install new advanced technology equipment. The mandatory funds provide for installation of advanced technology equipment including cold spray development and digital asset tracking.

(5) The acquisition support costs are based on estimated average fees for the contracting administration entities, such as Defense Logistics Agency, for their efforts with contract award and procurement administrative functions. Funding will continue to support the replacement of obsolescence or irreparable equipment through the Fleet Infrastructure Optimization Plan (FIOP) efforts while enhancing Fleet Readiness Center (FRC) throughput within the workshop footprint. FY27 Acquisition costs reflect labor requirements at COMFRC, FRCE, FRCSE, and FRCSW for acquisition and organic labor support. The FY 2026 Acquisition Support cost element for FRCSE/Industrial Equipment (FIOP) includes $5.640 million of discretionary funding plus $2.0 million of mandatory funds for a total of $7.640 million. The discretionary funding is for acquisition support related to the procurement and installation of industrial equipment, peculiar and common ground support equipment, necessary to support aircraft, engine, and component depot level repairs. The mandatory (reconciliation) funding is for acquisition support related to the procurement and installation of new advanced technology equipment. The mandatory funds provide for acquisition support related to the procurement and installation of advanced technology equipment including cold spray development and digital asset tracking.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0715 / Aircraft Industrial Facilities	Aggregated Items: FRC SE/Industrial Equipment

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) FRC group 0204164N												
1.2) Equipment Purchase [3]		2020	Various / Various	Various	Multiple	Mar 2020	Mar 2020	17	1,903K	Y		
1.2) Equipment Purchase [3]		2021	Various / Various	Various	Multiple	Oct 2020	Oct 2020	25	1,405K	Y		
1.2) Equipment Purchase [3]		2022	Various / Various	Various	Multiple	Oct 2021	Oct 2021	26	1,473K	Y		
1.2) Equipment Purchase [3]		2023	Various / Various	Various	Multiple	Oct 2022	Oct 2022	35	1,488K	Y		
1.2) Equipment Purchase [3]		2024	Various / Various	Various	Multiple	Oct 2023	Oct 2023	51	1,577K	Y		
1.2) Equipment Purchase [3]		2025	Various / Various	Various	Multiple	Oct 2024	Oct 2024	38	1,494K	Y		
1.2) Equipment Purchase [3]		2026	Various / Various	Various	Multiple	Oct 2025	Oct 2025	35	1,750K	Y		
1.2) Equipment Purchase [3]		2027	Various / Various	Various	Multiple	Oct 2026	Oct 2026	36	1,748K	Y		

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Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0720 / War Consumables

ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: 0204164N, 0204161N, 0604329N	Other Related Program Elements: 0205633N, 0604659N

Line Item MDAP/MAIS Code: N/A

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	1,408.007	43.604	45.153	56.577	0.000	56.577	86.319	119.331	153.897	171.557	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	1,408.007	43.604	45.153	56.577	0.000	56.577	86.319	119.331	153.897	171.557	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**1,408.007**	**43.604**	**45.153**	**56.577**	**0.000**	**56.577**	**86.319**	**119.331**	**153.897**	**171.557**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	2.389	2.491	2.446	-	2.446	2.425	1.077	-	-	-	10.828
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

The WAR CONSUMABLES P-1 line item has two subcategories: Common Aircraft Armament Equipment (AAE) and Aerial Refueling Stores (ARS). The Common AAE program procures, modifies and upgrades Stores Suspension and Release Equipment (SSRE) which includes common bomb racks, peculiar bomb racks, missile launchers and related support for USN/USMC platforms. The ARS program procures, modifies, and upgrades aerial refueling stores, External Fuel Tanks (EFT) and related support.

COMMON AIRCRAFT ARMAMENT EQUIPMENT (AAE)
As directed by OPNAVINST 8000.16B (Naval Ordnance Maintenance Management Program (NOMMP)), the appropriation provides for procurement of new AAE to replace attrition losses, provides for production engineering support and satisfies commonality policy goals set forth by the Navy's Strike Warfare Master Plan. Specifically, the following equipment is funded as AAE within the War Consumables budget:
- Upgrades, modifications and reliability improvements to common and peculiar bomb rack and associated equipment.
- Upgrades, modifications and reliability improvements to various missile launchers and associated equipment that support the following platforms: F/A-18 A-F, EA-18G, AV-8B, AH-1W/Z, UH-1N/Y and MH-60R/S.
- Upgrades, modifications and reliability improvements to Pure Air Generating Systems (PAGS). There are two variants of PAGS, Marotta Pure Air Compression Technology (MPACT)/High Pressure Pure Air Generators (HiPPAG), currently in use as on-board coolant generator for missile launchers carrying infrared (IR) seeking missiles.
- The BRU-55 is an upgrade to the BRU-33 CVER (Canted Vertical), with electronic upgrades, which allows for the carriage and release of two MIL-STD-1760 weapons from a single F/A-18 A-F station. The BRU-55 was developed as part of the Mk-82 JDAM program.
- A Universal Armament Interface (UAI) Type II interface is required for operation and carriage of the Small Diameter Bomb II (SDB II) weapon on the threshold aircrafts F-35B and F-35C and the objective aircraft F/A-18 E/F for the Department of the Navy (DoN). DoN will be using BRU-55 for carriage on F-18 E/F aircraft and BRU-61 for F-35 B/C to support the SDB II warfighter requirements, Initial Operating Capability (IOC), and schoolhouse requirements. BRU-55 A/A's will be modified to BRU-55 B/A's.
- The BRU-61 pneumatic rack is required for carriage of SDB II on F-35 aircraft. The BRU-61 uses the Universal Armament Interface (UAI) software to pass updates from the aircraft to the weapon.
- The Modular Common Launcher (MCL) is required for carriage of Precision Attack Strike Munition (PASM) on the AH-1Z aircraft. The MCL provides a platform for future integration of legacy weapons (e.g. Hellfire, JAGM, APKWS and unguided 2.75 in rockets) and emerging weapons (e.g. PASM, expanded APKWS and Air Launched Effects) on the AH-1Z, MH-60, and other platforms. MCL procurements will begin in FY 2029.

AERIAL REFUELING STORES (ARS)

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0720 / War Consumables	
ID Code (A=Service Ready, B=Not Service Ready): B	**Program Elements for Code B Items:** 0204164N, 0204161N, 0604329N	**Other Related Program Elements:** 0205633N, 0604659N
Line Item MDAP/MAIS Code: N/A		

The ARS program finances Aerial Refueling Systems, such as Digital Controller Upgrade (DCU) and Optical Reference System (ORS), EFT and related support equipment. Requirements are determined by an inventory objective, which supports peacetime/wartime needs. Aircraft equipped with the A/A42R-1 Aerial Refueling Stores (ARS) are required for all carrier based tanking missions. Total reliance on the ARS and integration in the F/A-18E/F requires substantial improvements to the existing stores to ensure their viability through 2050. Investigation of major subsystems support the improvement of the ARS to achieve life cycle cost savings, mitigation of flight safety risk and reliability enhancements.

The following equipment is funded as ARS within the War Consumables budget:
- External Fuel Tanks for F/A-18 (A-D variants), required to meet the Fleet Response plan and replace original equipment due to fatigue issues.
- ARS Support Equipment
- External Fuel Tank Support Equipment
- Provides production support, modification, and modernization of ARS and EFT products.

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0720 / War Consumables

ID Code (A=Service Ready, B=Not Service Ready): B	Program Elements for Code B Items: 0204164N, 0204161N, 0604329N	Other Related Program Elements: 0205633N, 0604659N

Line Item MDAP/MAIS Code: N/A

Exhibits Schedule					Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total
Exhibit Type	Title*	Subexhibits	ID CD	MDAP/ MAIS Code	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*
P-40a	War Consumables	P-5a, P-21			- / 1,408.007	- / 43.604	- / 45.153	- / 56.577	- / -	- / 56.577
P-40	**Total Gross/Weapon System Cost**				**- / 1,408.007**	**- / 43.604**	**- / 45.153**	**- / 56.577**	**- / 0.000**	**- / 56.577**

*Title represents 1) the Number / Title for Items; 2) the Number / Title [DODIC] for Ammunition; and/or 3) the Number / Title (Modification Type) for Modifications. Title represents the P-40a Title when only the P-40a Summary/Total is shown.

Note: Totals in this Exhibit P-40 set may not be exact or sum exactly due to rounding.

Justification:
The budget increase in FY 2027 accounts for the procurement and recurring engineering costs associated with the new BRU-61 C/A to support F-35B and F-35C. FY 2027 request provides funding to procure, modify and/or upgrade bomb racks, missile launchers, Aerial Refueling Store, and associated support. FY 2027 procurements support the following platforms: F/A-18 A-F, EA-18G, AV-8B, AH-1W/Z, UH-1N/Y, MH-60R/S, F-35B, and F-35C. Fluctuations in funding from year to year are based on the required modifications and upgrades to support multiple aircraft Type/Model/Series. This may also cause the budget line to exceed the OSW standard inflation rate.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items Title:** War Consumables

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Common AAE [1]																				
1.1) Bomb Rack Mod Kits & Install [2]	A		-	-	108.930	-	-	8.294	-	-	4.467	-	-	4.388	-	-	-	-	-	4.388
1.2) Launcher Upgrade & Installation [3]	A		-	-	114.408	-	-	12.213	-	-	4.461	-	-	4.220	-	-	-	-	-	4.220
1.3) BRU-55 B/A [4](†)	A		28,100.00	390	10.959	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4) BRU-61 [5](†)	B		-	-	-	-	-	-	889,542.00	6	5.337	889,542.00	19	16.901	-	-	-	889,542.00	19	16.901
1.5) BRU-61 Recurring Engineering [6]	A		-	-	-	-	-	-	-	-	14.282	-	-	14.199	-	-	-	-	-	14.199
1.6) BRU-61 C/A Containers [7]	A		-	-	-	-	-	-	-	-	0.180	-	-	0.581	-	-	-	-	-	0.581
1.9) ILS	A		-	-	27.286	-	-	2.237	-	-	2.284	-	-	2.192	-	-	-	-	-	2.192
1.10) Product Improvement	A		-	-	50.319	-	-	2.104	-	-	0.923	-	-	0.941	-	-	-	-	-	0.941
1.11) Product Engineering [8]	A		-	-	62.604	-	-	4.752	-	-	1.929	-	-	1.967	-	-	-	-	-	1.967
1.12) Various [9]	A		-	-	505.969	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 1) Common AAE			**-**	**-**	***880.475***	**-**	**-**	***29.600***	**-**	**-**	***33.863***	**-**	**-**	***45.389***	**-**	**-**	**-**	**-**	**-**	***45.389***
2) Aerial Refueling Stores [10]																				
2.1) Aerial Refueling Stores [11]	A		-	-	104.910	-	-	6.035	-	-	2.740	-	-	2.848	-	-	-	-	-	2.848
2.2) Aerial Refueling Store Upgrades [12]	B		-	-	4.000	-	-	4.711	-	-	5.264	-	-	5.312	-	-	-	-	-	5.312
2.3) Aerial Refueling Store Upgrades Support [13]	A		-	-	1.250	-	-	1.161	-	-	1.185	-	-	1.019	-	-	-	-	-	1.019
2.4) Product Support	A		-	-	37.328	-	-	2.097	-	-	2.101	-	-	2.009	-	-	-	-	-	2.009
2.5) Various [14]	A		-	-	380.044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal: 2) Aerial Refueling Stores			**-**	**-**	***527.532***	**-**	**-**	***14.004***	**-**	**-**	***11.290***	**-**	**-**	***11.188***	**-**	**-**	**-**	**-**	**-**	***11.188***
Total			**-**	**-**	**1,408.007**	**-**	**-**	**43.604**	**-**	**-**	**45.153**	**-**	**-**	**56.577**	**-**	**-**	**-**	**-**	**-**	**56.577**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(1) Fluctuations in funding from year to year are based on the required modifications and upgrades to support multiple aircraft T/M/S. This may also causes the budget line to exceed the OSW standard inflation rate.

(2) FY 2027 procurement is to meet Fleet requirements and continuation of efforts, supporting any Bomb Rack ECPs to improve readiness and/or address safety issues.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items Title:** War Consumables

(3) Launcher Upgrade & Installation costs fluctuate year to year due to prioritization of Fleet readiness requirements. FY 2027 procurement reflects Fleet requirements and continuation of efforts, supporting any Launcher ECPs to improve readiness and/or address safety issues.

(4) BRU-55 B/A ECP Kits to upgrade fleet BRU-55 A/As. The requirement has decreased to 390 units which meets the inventory objective.

(5) BRU-61-unit cost and procurement quantities represent base prices for the BRU-61C/A that is to be procured for F-35B and F-35C. Fluctuations in procurement quantities and unit costs are driven by a unit cost curve in which costs decrease with increased procurement quantities. Realignment of budget from CE 1.4 BRU-61 to new CE 1.5 BRU-61 recurring engineering as required for BRU-61 production contract. FY 2026 and FY 2027 will award as Lot 1 in December 2026.

(6) BRU-61 recurring engineering is required for each production lot and includes engineering oversight; acceptance testing; conducting failure modes, effects and criticality analysis (FMECA); and addressing notice of escapes (NOEs). FY26 and FY27 Recurring engineering support the first Lot buy of BRU-61 quantity of 25.

(7) BRU-61 Reusable Shipping and Storage Container compatible with shipboard and VERTREP use. Each container will hold one BRU-61 C/A.

(8) Funding provided for engineering support, to include but not limited to; engineering investigations, analysis of ECPs, production support, production testing, technical support, quality assurance, Upgrades, modifications and reliability improvements to common and peculiar bomb racks and to various missile launchers and associated equipment.

(9) The amount identified against this cost element reflects total prior year funding associated with equipment no longer procured.

(10) Fluctuations in funding from year to year are based on the required modifications and upgrades to support multiple aircraft T/M/S. This may also causes the budget line to exceed the OSW standard inflation rate.

(11) 2.1 Aerial Refueling Stores: Fluctuations in funding from year to year are based on the required modifications and upgrades to support multiple aircraft T/M/S.

(12) 2.2 ARS Upgrades: Efforts include modifications to individual ARS components that will improve performance and readiness. The ARS updates will package new technologies into the existing store that will support both manned and unmanned (automated) aerial refueling from platforms such as the F/A-18 and MQ-25.

(13) 2.3 Aerial Refueling Store Upgrades Support: Provides production support of the ARS Upgrades Cost Element (C.E: 2.2). Support Efforts include production qualification, modifications and integration, production test, and associated ARS production upgrade support as required.

(14) The amount identified against this cost element reflects total prior year funding associated with equipment no longer procured.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0720 / War Consumables	Aggregated Items: War Consumables

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Common AAE												
1.3) BRU-55 B/A [4][†]		2022	L3 Harris / North Amittyville, NY	SS / FFP	Lakehurst, NJ	Jan 2022	Aug 2025	170	26,900.80	Y		Apr 2021
1.4) BRU-61 [5][†]		2026 [15]	Boeing Co. / St. Charles, MO	SS / FFP	NAVAIR	Dec 2026	Mar 2029	6	889,542.00	Y		Dec 2023
1.4) BRU-61 [5][†]		2027 [16]	Boeing Co. / St. Charles, MO	SS / FFP	NAVAIR	Dec 2026	Mar 2029	19	889,542.00	Y		Dec 2023

[†] indicates the presence of a P-21

Footnotes:

[15] FY 2026 and FY 2027 will award as Lot 1 in December 2026.

[16] FY 2026 and FY 2027 will award as Lot 1 in December 2026.

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items:** War Consumables

Items (Units in Each)							Fiscal Year 2022												Fiscal Year 2023											BALANCE
										Calendar Year 2022														Calendar Year 2023								
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2021	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Common AAE																														
1.3) BRU-55 B/A [4]																														
Prior Years Deliveries: 220																														
	7	2022	NAVY	170	0	170				A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170
1.4) BRU-61 [5]																														
	8	2026	NAVY	6	0	6																								6
	8	2027	NAVY	19	0	19																								19
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items:** War Consumables

Items (Units in Each)							Fiscal Year 2024												Fiscal Year 2025											BALANCE
							Calendar Year 2024												Calendar Year 2025											
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2023	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Common AAE																														
1.3) BRU-55 B/A [4]																														
Prior Years Deliveries: 220																														
	7	2022	NAVY	170	0	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	24	125
1.4) BRU-61 [5]																														
	8	2026	NAVY	6	0	6																								6
	8	2027	NAVY	19	0	19																								19
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items:** War Consumables

Items (Units in Each)							Fiscal Year 2026												Fiscal Year 2027											BALANCE
							Calendar Year 2026												Calendar Year 2027											
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2025	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Common AAE																														
1.3) BRU-55 B/A [4]																														
Prior Years Deliveries: 220																														
	7	2022	NAVY	170	45	125	24	24	24	24	24	4	-	1																0
1.4) BRU-61 [5]																														
	8	2026	NAVY	6	0	6															A -	-	-	-	-	-	-	-	-	-	6
	8	2027	NAVY	19	0	19															A -	-	-	-	-	-	-	-	-	-	19
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items:** War Consumables

Items (Units in Each)							Fiscal Year 2028												Fiscal Year 2029											BALANCE
							Calendar Year 2028												Calendar Year 2029											
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2027	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Common AAE																														
1.3) BRU-55 B/A [4]																														
Prior Years Deliveries: 220																														
	7	2022	NAVY	170	170	0																								0
1.4) BRU-61 [5]																														
	8	2026	NAVY	6	0	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6						0
	8	2027	NAVY	19	0	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	9	4				0
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0720 / War Consumables	**Aggregated Items:** War Consumables

MFR Ref #	Manufacturer Name - Location	Production Rates (Each / Year)			Procurement Leadtime (Months)							
					Initial				Reorder			
		MSR For 2027	1-8-5 For 2027	MAX For 2027	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1
1	L3 Harris - North Amittyville, NY	60	180	300	0	12	24	36	0	4	24	28
2	Boeing Co. - St. Charles, MO	20	130	240	0	15	27	42	0	3	27	30

"A" in the Delivery Schedule indicates the Contract Award Date.
Note: Due to space limitations, quantities in the Exhibit P-21 delivery calendar are truncated and rounded based on the maximum quantity in the calendar as follows. If the maximum quantity is less than or equal to than 9,999, all quantities are shown as each. If the maximum quantity is between 10,000 and 999,999 all quantities are shown in thousands. If the maximum quantity is between 1,000,000 and 999,999,999 all quantities are shown in millions (rounded to the nearest thousand).If the maximum quantity is equal or greater than 1,000,000,000 all quantities are shown in billions (rounded to the nearest million).

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Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0725 / Other Production Charges
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A
Other Related Program Elements: N/A	
Line Item MDAP/MAIS Code: N/A	

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	340.409	73.307	70.770	61.970	0.000	61.970	61.493	65.426	64.379	68.215	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	340.409	73.307	70.770	61.970	0.000	61.970	61.493	65.426	64.379	68.215	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**340.409**	**73.307**	**70.770**	**61.970**	**0.000**	**61.970**	**61.493**	**65.426**	**64.379**	**68.215**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

The Other Production Charges line provides funds for miscellaneous production support and testing services and instrumentation packages supporting tactical aircrew combat training to include TCTS II subsystems. The budget request supports the following efforts:

TACTICAL COMBAT TRAINING SYSTEM (TCTS):
The TCTS Increment II (TCTS II) program will procure fixed and transportable range equipment for the Navy to support shore-based aircrew training. TCTS II systems will transmit and track encrypted data from instrumented exercise participants and events, such as, weapons engagements, providing accurate, realistic, and timely feedback. TCTS II builds upon technology developed for existing tactical training range systems. Specifically, Link Inject To Live (LITL) provides constructive training information from ground based stations to live aircraft. Furthermore, F/A-18 Live, Virtual, Constructive (LVC) DRAGON will enhance the Airborne Electronic Attacks (AEA) LVC capability for Growler crews and F/A-18 pilots.

TCTS II procurement primarily acquires airborne Participant Subsystems (PS) for F/A-18 and other tactical aircraft. TCTS II procures new PS to include Airborne Subsystem (AS) and Internal Mount (IM) to provide multiple independent levels of security (MILS) encryption capability for Fleet training exercises. The program will also procure Portable Support Equipment Subsystem (PSES).

Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0725 / Other Production Charges

ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A

Line Item MDAP/MAIS Code: N/A

Exhibits Schedule					Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total
Exhibit Type	Title*	Subexhibits	ID CD	MDAP/ MAIS Code	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*	Quantity / Total Cost *(Each) / ($ M)*
P-40a	Other Production Charges	P-5a, P-21			- / 340.409	- / 73.307	- / 70.770	- / 61.970	- / -	- / 61.970
P-40	**Total Gross/Weapon System Cost**				**- / 340.409**	**- / 73.307**	**- / 70.770**	**- / 61.970**	**- / 0.000**	**- / 61.970**

*Title represents 1) the Number / Title for Items; 2) the Number / Title [DODIC] for Ammunition; and/or 3) the Number / Title (Modification Type) for Modifications. Title represents the P-40a Title when only the P-40a Summary/Total is shown.

Note: Totals in this Exhibit P-40 set may not be exact or sum exactly due to rounding.

Justification:
The FY 2027 request will continue Full Rate Production of Tactical Combat Training System Increment II (TCTS II). TCTS II will procure 28 Participant Subsystems (PS) and 2 Portable Support Equipment Subsystems (PSESs).

The FY27 budget includes depot stand-up.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items Title:** Other Production Charges

Item Number / Title [DODIC]	ID CD	MDAP/ MAIS Code	Prior Years			FY 2025			FY 2026			FY 2027 Base			FY 2027 OOC			FY 2027 Total		
			Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)	Unit Cost ($)	Qty (Each)	Total Cost ($ M)
1) Tactical Combat Training System																				
1.1) Link Inject to Live (LITL) Sustainment [1]	A		-	-	-	-	-	-	-	-	-	-	-	2.200	-	-	-	-	-	2.200
1.2) Participant Subsystem (PS) [2](†)	A		945,505.26	190	179.646	349,131.61	83	28.978	418,735.05	85	35.592	1,142K	28	31.975	-	-	-	1,142K	28	31.975
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) [3](†)	A		520,000.00	8	4.160	488,481.00	5	2.442	483,908.71	12	5.807	546,000.00	2	1.092	-	-	-	546,000.00	2	1.092
1.5) TCTS II Engineering Change Proposal [4]	A		-	-	7.150	-	-	3.142	-	-	3.853	-	-	8.636	-	-	-	-	-	8.636
1.6) TCTS Increment I Block Upgrade	A		-	-	10.666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.7) Production Engineering [5]	A		-	-	47.326	-	-	7.156	-	-	7.461	-	-	6.561	-	-	-	-	-	6.561
1.8) Production Support [6]	A		-	-	7.753	-	-	10.639	-	-	11.702	-	-	6.120	-	-	-	-	-	6.120
1.9) Non Recurring [7]	A		-	-	83.708	-	-	20.950	-	-	6.355	-	-	5.386	-	-	-	-	-	5.386
Subtotal: 1) Tactical Combat Training System			**-**	**-**	***340.409***	**-**	**-**	***73.307***	**-**	**-**	***70.770***	**-**	**-**	***61.970***	**-**	**-**	**-**	**-**	**-**	***61.970***
Total			**-**	**-**	**340.409**	**-**	**-**	**73.307**	**-**	**-**	**70.770**	**-**	**-**	**61.970**	**-**	**-**	**-**	**-**	**-**	**61.970**

Note: Subtotals or Totals in this Exhibit P-40a may not be exact or sum exactly, due to rounding.

(†) indicates the presence of a P-5a

Footnotes:

(1) FY27 Provides funding to update cyber compliance, Windows 11 mandate, and increased technical support requirements as well as associated manpower for cyber and field engineering support and government oversight.

(2) Participant Subsystem: FY 2027 funds the procurement of 28 Participant Subsystems (PS) to support continued fielding at NAS Lemoore, NAS Oceana, NAS Key West, MCAS Cherry Point, Fleet Area Control and Surveillance Facility (FACSFAC) Dam Neck, Jacksonville Shallow Water Training Range (JSWTR), MCAS Miramar and MCAS Yuma and starts fielding at Pacific Missile Range Facility, Barking Sands (PMRF) and procures the East and West Coast Deployable units. Annual quantities procured are estimated until the follow-on Production contract awards. Unit cost increase reflects the difference between costs from a FFP CLIN negotiated in 2018 to an updated IGCE for the follow-on production contract expected to award in Sept 2026. Unit costs include site specific costs and will vary per range per year.

(3) Portable Support Equipment Subsystem (PSES): FY 2027 funds the procurement of 2 complete PSES to support acquisition of the East and West Coast Deployable units. Unit cost increase reflects the difference between costs from a FFP CLIN negotiated in 2018 to an updated IGCE for the follow-on production contract expected to award in Sept 2026. Unit costs include site specific costs and will vary per range per year. Annual quantities procured are estimated until the follow-on Production contract awards.

(4) TCTS II Engineering Change Proposal (ECP) funds procurement of critical software and hardware updates to TCTS II Participant Subsystems (PS) and Portable Support Equipment Subsystems (PSES), including updating the NSA Type 1 Encryptor to Cryptomodernization 2.0, to ensure cybersecurity compliance and connectivity with existing range infrastructure in support of connected Live-Virtual-Constructive (LVC) training requirements.

(5) Production Engineering: The PE line includes funding for engineering support from NAWCAD PAX and other Department of the Navy organizations that support the TCTS II program in limited capacities.

(6) Production Support decrease in FY 2027 is due to SSA costs starting to transition to OMN in FY27.

Exhibit P-40a, Budget Item Justification For Aggregated Items: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items Title:** Other Production Charges

(7) FY 2027 Non-Recurring cost includes funding for Navy Continuous Training Environment (NCTE) Integration (a decrease in cost from FY26) and LVC F/18 Dragon. NAWC China Lake Advanced Weapons Lab (AWL) to complete lab and flight testing to verify and characterize the Dragon Airborne Electronic Attack (AEA) training capability and functionality. The AWL will test and provide discrepancy corrections. AWL will be provide full guidance and technical knowledge to produce the fleet NATIP manual providing instruction to the fleet for the Dragon AEA training system. The AWL will complete verification and validation prior to fleet release.

Exhibit P-5a, Procurement History and Planning: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	P-1 Line Item Number / Title: 0725 / Other Production Charges	Aggregated Items: Other Production Charges

Item Number / Title [DODIC]	OOC	FY	Contractor and Location	Method/Type or Funding Vehicle	Location of PCO	Award Date	Date of First Delivery	Qty (Each)	Unit Cost ($)	Specs Avail Now?	Date Revision Available	RFP Issue Date
1) Tactical Combat Training System												
1.2) Participant Subsystem (PS) (2)(†)		2024	Collins Aerospace / Cedar Rapids, IA	C / FPIF	NAWCTSD	Jan 2024	Jul 2025	68	410,764.71	Y		Mar 2023
1.2) Participant Subsystem (PS) (2)(†)		2025	Collins Aerospace / Cedar Rapids, IA	C / FPIF	NAWCTSD	Jan 2025	Jul 2026	83	349,131.61	Y		Mar 2024
1.2) Participant Subsystem (PS) (2)(†)		2026 (8)	TBD / TBD	C / IDIQ	NAWCTSD	Sep 2026	Sep 2026	85	418,735.05	Y		Apr 2026
1.2) Participant Subsystem (PS) (2)(†)		2027	TBD / TBD	C / IDIQ	NAWCTSD	Sep 2027	Sep 2027	28	1,142K	Y		Apr 2027
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) (3)(†)		2024	Collins Aerospace / Cedar Rapids, IA	C / FPIF	NAWCTSD	Dec 2023	Jun 2025	3	468,247.00	Y		Mar 2023
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) (3)(†)		2025	Collins Aerospace / Cedar Rapids, IA	C / FPIF	NAWCTSD	Jan 2025	Jul 2026	5	488,481.00	Y		Mar 2024
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) (3)(†)		2026 (9)	TBD / TBD	C / IDIQ	NAWCTSD	Sep 2026	Mar 2028	12	483,908.71	Y		Nov 2025
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) (3)(†)		2027	TBD / TBD	C / IDIQ	NAWCTSD	Sep 2027	Mar 2029	2	546,000.00	Y		Nov 2026

(†) indicates the presence of a P-21

Footnotes:

(8) Until follow-on production contract award estimated Sept 2026, vendor is TBD.

(9) Until follow-on production contract award estimated Sept 2026, vendor is TBD.

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items:** Other Production Charges

Items (Units in Each)							Fiscal Year 2024												Fiscal Year 2025											BALANCE
										Calendar Year 2024														Calendar Year 2025									
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2023	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Tactical Combat Training System																														
1.2) Participant Subsystem (PS) [2]																														
Prior Years Deliveries: 122																														
	9	2024	NAVY	68	0	68				A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	5	53
	9	2025	NAVY	83	0	83																A -	-	-	-	-	-	-	-	-	83
	10	2026	NAVY	85	0	85																									85
	10	2027	NAVY	28	0	28																									28
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) [3]																														
Prior Years Deliveries: 5																														
	11	2024	NAVY	3	0	3			A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1		0
	11	2025	NAVY	5	0	5																A -	-	-	-	-	-	-	-	-	5
	12	2026	NAVY	12	0	12																									12
	12	2027	NAVY	2	0	2																									2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items:** Other Production Charges

Items (Units in Each)							Fiscal Year 2026												Fiscal Year 2027												BALANCE
							Calendar Year 2026												Calendar Year 2027													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2025	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Tactical Combat Training System																															
1.2) Participant Subsystem (PS) [2]																															
Prior Years Deliveries: 122																															
	9	2024	NAVY	68	15	53	5	5	5	5	5	5	6	6	11																0
	9	2025	NAVY	83	0	83	-	-	-	-	-	-	-	-	-	12	12	12	12	12	12	11										0
	10	2026	NAVY	85	0	85												A8	7	7	7	7	7	7	7	7	7	7	7			0
	10	2027	NAVY	28	0	28																								A1		27
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) [3]																															
Prior Years Deliveries: 5																															
	11	2024	NAVY	3	3	0																										0
	11	2025	NAVY	5	0	5	-	-	-	-	-	-	-	-	-	1	1	1	1	1												0
	12	2026	NAVY	12	0	12												A -	-	-	-	-	-	-	-	-	-	-	-	-		12
	12	2027	NAVY	2	0	2																								A -		2
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP		

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items:** Other Production Charges

Items (Units in Each)							Fiscal Year 2028												Fiscal Year 2029												BALANCE
							Calendar Year 2028												Calendar Year 2029													
OOC	MFR #	FY	SERVICE	PROC QTY	ACCEPT PRIOR TO 1 OCT 2027	BAL DUE AS OF 1 OCT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
1) Tactical Combat Training System																															
1.2) Participant Subsystem (PS) [2]																															
Prior Years Deliveries: 122																															
	9	2024	NAVY	68	68	0																									0
	9	2025	NAVY	83	83	0																									0
	10	2026	NAVY	85	85	0																									0
	10	2027	NAVY	28	1	27	2	2	2	3	3	3	3	3	3	3															0
1.3) TCTS Inc II Portable Support Equipment Subsystem (PSES) [3]																															
Prior Years Deliveries: 5																															
	11	2024	NAVY	3	3	0																									0
	11	2025	NAVY	5	5	0																									0
	12	2026	NAVY	12	0	12	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1								0
	12	2027	NAVY	2	0	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1						0
							OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	

Exhibit P-21, Production Schedule: PB 2027 Navy		Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N / 07 / 1	**P-1 Line Item Number / Title:** 0725 / Other Production Charges	**Aggregated Items:** Other Production Charges

MFR Ref #	Manufacturer Name - Location	Production Rates (Each / Year)			Procurement Leadtime (Months)							
					Initial				Reorder			
		MSR For 2027	1-8-5 For 2027	MAX For 2027	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1	ALT Prior to Oct 1	ALT After Oct 1	Manufacturing PLT	Total After Oct 1
1	Collins Aerospace - Cedar Rapids, IA	22	156	180	5	7	13	20	5	3	18	21
2	TBD - TBD			TBD	0	0	0	0	0	0	0	0
3	Collins Aerospace - Cedar Rapids, IA	1	3	16	5	7	18	25	5	3	18	21
4	TBD - TBD			TBD	0	0	0	0	0	0	0	0

"A" in the Delivery Schedule indicates the Contract Award Date.
Note: Due to space limitations, quantities in the Exhibit P-21 delivery calendar are truncated and rounded based on the maximum quantity in the calendar as follows. If the maximum quantity is less than or equal to than 9,999, all quantities are shown as each. If the maximum quantity is between 10,000 and 999,999 all quantities are shown in thousands. If the maximum quantity is between 1,000,000 and 999,999,999 all quantities are shown in millions (rounded to the nearest thousand).If the maximum quantity is equal or greater than 1,000,000,000 all quantities are shown in billions (rounded to the nearest million).

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Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0735 / Special Support Equipment

ID Code (A=Service Ready, B=Not Service Ready): A	Program Elements for Code B Items: N/A	Other Related Program Elements: N/A

Line Item MDAP/MAIS Code: N/A

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	2,921.274	396.543	117.962	218.318	0.000	218.318	370.357	405.802	418.798	426.978	Continuing	Continuing
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	2,921.274	396.543	117.962	218.318	0.000	218.318	370.357	405.802	418.798	426.978	Continuing	Continuing
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**2,921.274**	**396.543**	**117.962**	**218.318**	**0.000**	**218.318**	**370.357**	**405.802**	**418.798**	**426.978**	**Continuing**	**Continuing**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:

Details of this P-1 item are classified.

Justification:

The details of this budget exhibit are classified, per Executive Order 13526, Sec 1.4(a) and are submitted annually to Congress in the classified budget justification book.

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Exhibit P-40, Budget Line Item Justification: PB 2027 Navy	Date: April 2026
Appropriation / Budget Activity / Budget Sub Activity: 1506N: Aircraft Procurement, Navy / BA 07: Aircraft Support Equip & Facilities / BSA 1: Aircraft Support Equip & Facilities	**P-1 Line Item Number / Title:** 0790 / Cancelled Account Adjustments
ID Code (A=Service Ready, B=Not Service Ready): A	**Program Elements for Code B Items:** N/A / **Other Related Program Elements:** N/A
Line Item MDAP/MAIS Code: N/A	

Resource Summary	Prior Years	FY 2025	FY 2026	FY 2027 Base	FY 2027 OOC	FY 2027 Total	FY 2028	FY 2029	FY 2030	FY 2031	To Complete	Total
Procurement Quantity *(Units in Each)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Cost *($ in Millions)*	0.000	0.477	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.477
Less PY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Net Procurement (P-1) *($ in Millions)*	0.000	0.477	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.477
Plus CY Advance Procurement *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Total Obligation Authority *($ in Millions)*	**0.000**	**0.477**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**-**	**0.477**
(The following Resource Summary rows are for informational purposes only. The corresponding budget requests are documented elsewhere.)												
Initial Spares *($ in Millions)*	-	-	-	-	-	-	-	-	-	-	-	-
Flyaway Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-
Gross/Weapon System Unit Cost *($ in Dollars)*	-	-	-	-	-	-	-	-	-	-	-	-

Description:
This line finances cancelled account adjustments.

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